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ABSTRACT

The Association of School Business Officials International (ASBO) inaugurated the Meritorious Budget Awards Program (MBA) in July 1995. ASBO specifically created this program to help school business administrators achieve a standard of excellence in budget presentation. This book is intended to serve as a practical guide to the MBA program and help school business officials prepare an outstanding budget document. The book explains how to apply the MBA criteria and offers real-life examples from exemplary school system budget documents. The first chapter provides background information on the program and offers tips for preparing a successful document and submitting it. Chapter 1 explains the program's general requirements. The remaining four chapters are devoted to each of the four major groupings of award criteria--the introductory, the organizational, the financial, and the informational sections. Each chapter is followed by a checklist and examples from actual budget documents that satisfy those specific criteria. Forty exhibits are included. Appendices list criteria for the meritorious budget award. (LMI)

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Standards of Excellence in Budget Presentation

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Standards of Excellence in Budget Presentation

Dennis Strachota

MERITORIOUS
BUDGET
AWARD
ASBO

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Association of School
Business Officials International

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Mt. Lebanon School District, Pittsburgh, PA
Owen J. Roberts School District, Pottstown, PA
Salt Lake City School District, Salt Lake City, UT
San Felipe Del Rio Consolidated Independent School District, Del Rio, TX
School District of Philadelphia, Philadelphia, PA
Tacoma School District No. 10, Tacoma, WA

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Preface

ASBO International inaugurated the Meritorious Budget Awards Program (MBA) in July 1995. ASBO specifically created this program to assist school business administrators achieve a standard of excellence in budget presentation. With the many budget challenges faced by school business officials today, this is no easy task. That is why our association commissioned this publication.

This book is intended as a hands-on, practical guide to the MBA program. With the aid of this publication, school business officials and others can learn how to prepare an outstanding budget document. It explains how to apply the MBA criteria and offers many real-life examples from exemplary school system budget documents.

This guide is divided into five chapters. The first chapter provides background on the program and offers tips on how to prepare a successful document and award submission. Chapter 1 concludes with an explanation of the program's general requirements. The remaining four chapters are devoted to each of the four major groupings of award criteria. Each chapter is followed by a checklist and examples from actual budget documents that satisfy those specific criteria.

Completion of this guide would not have been possible without the assistance of the school business administrators who provided budget examples and reviewed draft manuscripts. Special thanks goes to our editorial consultants on this project: E. Danny Cash, RSBA, Assistant Superintendent of Finance and Operations, Community Consolidated School District 21, Wheeling, IL; Dr. Clark J. Godshall, RSBA, Assistant Superintendent, Orleans-Niagara BOCES, Medina, NY; Brian D. Greene, Superintendent of Business and Treasurer, London Board of Education, London, ON; and W. Gary Harmer, CPA, Business Administrator, Salt Lake City School District, Salt Lake City, UT. Their budget skills and attention to detail ensured a successful publication.

Lastly, I would like to thank Dennis R. Strachota who assembled this guide. His many years of budget experience helped him to craft an effective guide. I am certain it will help school business administrators achieve the recognition and credibility offered through ASBO International's MBA Program.

Don I. Tharpe, Ed.D.
Executive Director
Association of School Business Officials International

CHAPTER 1

Background and General Requirements

This section of the guide to the Meritorious Budget Awards Program serves dual purposes. It provides some background on the awards program: its origin, purpose, eligibility and procedures. This section also discusses the "General Requirements" that school budgets must satisfy to receive the MBA award.

BACKGROUND

The Meritorious Budget Awards Program is an international awards program created by the Association of School Business Officials International to help school business administrators achieve a standard of excellence in budget presentation. The program evaluates budget documents against specific criteria. Budgets that meet or exceed these criteria receive the coveted MBA award.

Any school entity, including local school districts, educational services agencies and colleges and universities, that prepares an annual budget is eligible to participate in the MBA program. The school entity does not have to be a member of ASBO to participate. Participation in the program usually involves the following steps.

Step 1 — Document Preparation

Participating school systems must submit their budgets within 90 days of approval by their governing body. Budgets should be submitted in the same form in which they are prepared. However, participants will want to review the MBA criteria to ascertain whether any modifications to their document are necessary.

This guidebook explains the criteria and offers examples of presentations that satisfy the MBA requirements. School systems may want to rate their own budgets against the criteria. If minor adjustments are needed, participants can incorporate changes into the final document. If major revisions are required, a school entity may want to introduce those changes over one or more budget cycles.

Step 2 — Submission Preparation

Within 90 days of the budget's approval by the school entity's governing body, the document must be submitted to ASBO. The submission should include:

- A completed MBA application form
- A letter explaining criteria that are not relevant to the school entity
- Four copies of the school system's budget
- Four copies of a completed submitter checklist
- Payment of application fee

If any of the above items are missing from the application packet, processing of the submission will be delayed.

The application form is a three-page form that requests information on the size of the budget, adoption date and fiscal year as well as names and addresses of officials who should be notified of the review results. If any of the criteria do not apply to the school entity, the applicant should describe those in a letter that accompanies the application form. (See "General Requirements" for more information.)

Four copies of the approved budget document must be submitted. Applicants are discouraged from submitting supplemental information such as budget manuals and budgets-in-brief. ASBO sends a copy of the budget to each of the three reviewers and retains one copy for its program files.

The applicant must also complete and submit four copies of a Submitter Checklist. On the checklist, the applicant simply lists the page numbers of the document where individual criteria are satisfied. Budget reviewers rely on this checklist to help them locate examples of this documentation as they evaluate budgets.

Lastly, the applicant submits payment of an application fee, which helps defray the cost of the program. The fee is graduated by size of the budget; applicants with smaller budgets pay a smaller application fee. Applicants also pay a lower fee if they are a member of ASBO International or join at the time of budget submission.

Step 3 — Review and Notification Process

Once ASBO receives a complete application packet and processes the paperwork, it sends a copy of the budget document and other application material to each member of a three-member review team.

To qualify as member of a MBA team, a reviewer must work in the school business field; be a member of ASBO International; and adhere to certain program requirements, including participation in a reviewer accreditation training program.

On their own, reviewers evaluate the assigned budget document. The reviewer rates the document against each of the MBA criteria using the following rating categories:

- Does not meet criteria
- Meets criteria
- Exceeds criteria

Applicants are expected to satisfy all of the criteria. The reviewers determine whether the failure to meet any one criterion is sufficient reason to deny the award.

The reviewer also prepares written comments on how well the budget satisfies the criteria and suggestions on how to improve the document. Based on an overall assessment of the document's adherence to the criteria, each reviewer recommends the budget for approval or denial of the MBA award. When the team leader receives rating sheets and comments from the review team, he or she compiles the results and determines whether the combined ratings warrant an award.

Notification of results are sent to the school entity within 12 to 16 weeks of receipt of budget submission. The time required to complete an evaluation will vary depending upon the availability of reviewers. During peak submission times, turnaround of reviews may take longer if sufficient reviewers are not available. When the MBA is awarded, the school system receives several important forms of recognition. The school administrator who submitted the document receives notification of the award and confidential comments prepared by the review team. In addition, the administrator earns continuing education units for ASBO's Professional Registration Program.

Notification of the award is also sent to the school superintendent/director and school board. The school system receives a personalized plaque and official recognition in ASBO's membership directory, *ASBO Accents*, and its Affiliate newsletter. ASBO also provides a news release that the school system can distribute to its local news media.

If the MBA award is denied, a letter of notification is sent only to the school administrator who submitted the budget. In addition, the school administrator receives confidential comments from the review team on how to improve the document.

A school system can choose to appeal a denial. Within 30 days of receipt of a denial letter, the school system should resubmit three copies of its budget and the original Submitter Checklist as well as a letter requesting an appeal and explaining why it believes the denial was inappropriate. ASBO will send the resubmitted budget and letter to a separate arbitration review team. The arbitration team will review the budget and decide whether to make an award or sustain the denial within 90 days.

Step 4 — Continued Participation

Receipt of the MBA Award is a special distinction received by few school entities. Because the award is granted for only one year, ASBO encourages school systems to apply for the MBA every year. Neither budget documents nor MBA criteria are static. A school system can demonstrate how well its budget can adapt to changing conditions and standards through perennial participation in the MBA program.

Another way to participate in the MBA program is as a budget reviewer. Reviewers not only perform a valuable service for the program but also receive valuable information in return. Through the MBA program and the budget documents that they evaluate each year, reviewers gain insight into effective budget presentation. It is not unusual for reviewers to learn new techniques and formats that they can apply to their own documents.

GENERAL REQUIREMENTS

The MBA criteria are divided into five areas: General Requirements, Introductory Section, Organizational Section, Financial Section and Informational Section. All but the General Requirements criteria apply to specific sections of the budget document. For example, the criteria under the Introductory Section are ones that should be satisfied within the introductory section of a school entity's budget.

The General Requirements relate to the budget document but do not necessarily apply to a specific section of a document. They set criteria concerning information not included in a budget document, the division and table of contents and use of graphs and charts.

Information Not Included in the Document

If any information required by MBA criteria is not relevant to a school system and therefore not presented in its document, the school system should identify that information in a cover letter accompanying its application form. For example, information on assessed and market value of taxable property and tax rates required by the Informational Section criteria may not be relevant to some school systems. If the school system explains what information is not included and why it is not included, then it will not be penalized by reviewers for the omission.

Relevance is the only factor, however, that can exempt a school system from meeting specific criteria. Applicants are expected to satisfy all of the awards criteria. A school system presumably can include information required by the criteria in its document and still conform with legal requirements. As previously noted, the MBA review team alone decides whether a school system has met all of the criteria and whether its failure to meet any one criterion is reason to deny the award.

Division and Table of Contents

This criterion specifies that the budget document should be divided into major sections with consecutive page numbers. Unless a school system chooses to add other sections to its document, the major sections should include those sections delineated by MBA criteria: introductory, organizational, financial and informational sections. These and other sections may be divided within the document by divider pages or tabs. Whatever method of division is used, page numbering should run consecutively rather than starting over within each major section.

This criterion also requires that the document include a Table of Contents. The contents table should, at a minimum, identify all major sections and precede the Introductory Section. Because the table of contents helps readers to locate specific sections of the document, school entities may also want to list subsections within the table. School systems are given wide latitude regarding the makeup and design of this element of the document.

Use of Graphs and Charts

Graphs and charts should be an integral part of every budget. This MBA criterion encourages their use in all sections of the document. They are particularly helpful in stimulating readers' interest and aiding their understanding of budget information. The charts and graphs most frequently used in budgets are bar charts, line graphs and pie charts.

Bar charts can depict trends or how different variables change relative to one another over time. For example, the "sources of revenue" bar chart in Exhibit 2-1 (on page 13) shows how the percentage of revenue varies with the source (i.e., local, state and federal). If a few additional years of data for each revenue source were added to this graph, the reader could see how these percentages change over time. The same page in this exhibit also illustrates how bar graphs can be displayed either vertically or horizontally.

Line graphs are plotted on lines, with a horizontal axis and vertical axis. They are particularly useful in depicting financial projections or trends. When creating line graphs, preparers should remember to label each axis and provide the proper scale for plotted data. Preparers should also use different line patterns to display different variables and multiple lines to show the relationship between three or more variables.

The third most common type of chart is the pie chart. Pie charts are nothing more than circles divided into sections to show the relationship of the parts to a whole. They are useful for general comparisons of relative size, and often used to depict sources and uses of "money" within budget documents. Exhibit 5-12 (page 112) makes effective use of pie charts to display the results of a survey.

Budget preparers can use a wide array of charts and graphs to clarify and reinforce budget data and narratives. Graphics and spreadsheet computer software make it particularly easy to prepare effective and attractive budget graphs and charts. Other visuals, such as photographs and maps, can serve the same purpose. Whatever visual device is chosen, it should be used properly and sparingly. Graphs and charts are most effective when they are used throughout a document rather than grouped together within a single section.

CHAPTER 2

Introductory Section

The "Introductory Section" is the first major section of a school budget under the MBA awards criteria. As its name implies, this section introduces readers to the document as a whole. It highlights some of the important information contained in the budget. Many users rely on the introductory section to give an overview. They want a quick overview—a snapshot of what they can expect to find in the rest of the document.

Therefore, it is crucial that this section principally provide summary information, including data, graphs and narrative.

CONTENTS

At a minimum, the MBA criteria require applicants to include the following items:

1. Executive summary
2. A copy of the MBA certificate (if awarded in the preceding year)
3. A listing of school board members and top school administrator

In addition, a school entity might want to supplement these basic items with other relevant information that is not covered elsewhere in its documents.

Executive Summary

A budget document's executive summary serves much the same purpose as a summary in any other important document. It presents an abridged version of critical information contained in the document as a whole. Summaries, including graphs, are essential for readers who need to review major points without reading the entire document.

MBA criteria establish guidelines concerning the format of executive summaries. The criteria require a summary that is "liftable" and that presents the budget in narrative, numeric and graphic form. A liftable summary is one that can stand alone, like a budget-in-brief: It should require no further explanation if it were to be issued as a separate document. In addition, the summary should use a combination of narrative, data and graphs to convey information. The objective is to use a mix of interpretive devices to sustain reader interest, highlight major points and explain budget decisions or recommendations.

The criteria also set guidelines for the content of executive summaries. The summary should include organizational, financial and informational components presented in an integrated fashion.

Organizational component

This part of the executive summary is a distillation of the information contained in the budget's Organizational Section. It focuses on issues of particular significance to the proposed budget, including:

- Statement of the mission of the entity
- Discussion of major goals and objectives
- Brief summary of the budget process, including public involvement
- Description of significant changes in budget process and/or policies
- Explanation of how human/financial resources are allocated to achieve significant goals and objectives

Financial component

This part of the summary extracts information from the Financial Section of the budget, including the following:

- Overview of revenues and expenditures/expenses for all funds
- Budget comparisons of at least the current year to the budget year
- Discussion of significant trends, events and initiatives
- Explanation of significant financial and demographic changes

Because they serve the interpretation of financial data well, charts and graphs are encouraged to enhance the presentation of the financial component.

Informational component

Information, which is of high-level public interest and drawn from the Informational Section, should also be included within the executive summary.

Exhibit 2-1 (page 7) offers a good example of an executive summary that satisfies the above requirements. This summary examines both the financial and program makeup of the budget and focuses on major changes from the current year. For example, the summary discusses a change in state funding of the statewide school retirement system that will result in increased fringe benefit costs for the school district during the new fiscal year. This summary also makes good use of tables and graphs to highlight important financial data. Note that the tables and graphs are integrated with text but are used sparingly.

MBA Certificate

The award certificate relates to only one budget year. Thus, if a school has received the Meritorious Budget Award for its preceding budget, the Introductory Section should include a copy of that year's MBA certificate. Exhibit 2-2 (page 16) shows what this certificate looks like. Schools may choose to accent the certificate with a border or other graphic device, but the certificate itself should not be altered.

School Board and Administrators

The third requirement for the Introductory Section of the budget is a listing of school board members and first-level administrative personnel (administrators who report directly to the school entity's top administrator).

This information can be displayed in a number of ways. Exhibit 2-3 (page 17) is an example of a simple listing of board members and administrators. Exhibit 2-4 (page 18) is more elaborate and includes photographs and terms of school boards as well as a photograph and short biographical sketch of the superintendent. Although not shown here, this last exhibit is supplemented with a listing of first-level administrators. A variety of formats would work well for this requirement and might be supplemented with other information, such as a map of the jurisdiction.

CHECKLIST

The Introductory Section is the first section of your budget following the table of contents.

☐ An executive summary is included in this section.

☐ The executive summary is "liftable" and summarizes the budget in narrative, graphic and numeric form.

☐ The summary extracts information from the organizational, financial and informational sections of the document.

☐ A discussion of major goals and objectives is provided in the executive summary.

☐ The executive summary provides an overview of the budget process.

☐ Significant changes in the budget process and/or budget policies are described.

☐ The summary explains how human/financial resources are allocated to achieve significant goals and objectives.

☐ An overview of revenues and expenses/expenditures for all funds is presented.

☐ Budget comparisons of at least the current year to the budget year are provided.

☐ Significant trends, events and initiatives are discussed.

☐ Significant financial and demographic changes are explained.

☐ The budget includes a copy of the Meritorious Budget Award certificate if it was received for the prior year.

☐ A listing of school board members and first-level administrative personnel is provided in this section.

Exhibit 2-1—Executive Summary

Owen J. Roberts School District
Administration Building
901 Ridge Road, Pottstown, Pennsylvania 19465
Telephone (610) 469-6261
Fax (610) 469-0748

The Honorable Board of Education
Owen J. Roberts School District
901 Ridge Road
Pottstown, Pennsylvania 19465-9314

Dear School Directors:

The budget for the fiscal year 1995-96 for the Owen J. Roberts School District is attached. The District Superintendent and the Business Administrator assume responsibility for data accuracy and completeness. This budget presents the District's finance and operations plan, and all necessary disclosures.

BUDGET PRESENTATION

The development, review, and consideration of the 1995-96 Governmental Fund Budgets (the General Fund Budget and the Special Revenue Fund Budgets - the Capital Reserve Fund and the Athletic Fund) and the Proprietary Fund Budget (the Food Service Budget) were completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the District's mission and goals and the budget and operating policies. Information on each of the fund budgets is provided in the budget document.

We are proud to publish and disseminate budget information to the Board of School Directors and to our community. We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements which become available to students of the Owen J. Roberts School District.

The budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary vehicles to present the financial plan and the results of operations of the District. The information included in the budget document is structured to meet the requirements of the Association of School Business Officials International (ASBO) for the Meritorious Budget Award (MBA).

Exhibit 2-1 (cont'd)

To receive this award, a school entity must publish a budget document as a policy document, as an operations guide, as a financial plan and as a communications medium. We believe our current budget conforms to the requirements of the Meritorious Budget Awards (MBA) Program and we are submitting this document to the Association of School Business Officials International to determine its eligibility for the award.

The Meritorious Budget Award (MBA) is the highest form of recognition in budgeting for school entities. Its attainment represents a significant accomplishment by a school entity and its management. The award is made after comprehensive review by a panel of independent budget professionals. Using extensive criteria, the reviewers not only evaluate the effectiveness of the budget in meeting the program criteria mentioned above, but provide commentary and feedback to the submitting entity as a basis to improve the presentation of the District's financial and operations plan.

However, our most important concern in the presentation of the budget data is to improve the quality of information to our community about district educational programs and services for the 1995-96 fiscal year which have been translated into a financial support plan. The material in the budget document includes information that has been suggested by the Directors of the School District, community members, and staff.

The budget of the School District has been the recipient of the Distinguished Budget Presentation Award for the fiscal years 1992-93, 1993-94, and 1994-95 from the Government Finance Officers Association (GFOA), a professional association of municipal governmental entities in the United States and Canada. Only five (5) school entities in Pennsylvania have received the GFOA budget award.

CURRICULUM AND INSTRUCTION GOALS

Based on the mission and design principles of the District, the Board of School Directors adopts Curriculum and Instruction Goals to promote efforts to improve the quality of learning and teaching in the schools. The human and financial resources are subsequently allocated in the budget to achieve the mission and goals of the District. The budget thus reflects the allocation of revenue and expenditures to support educational programs and services defined by the District's mission and goals articulated through financial and operating policies. It is a delicate balance of policy choices. It also represents a delicate balance between the educational needs of students and the ability of the community to provide the necessary financial support.

The proposed budget incorporates twenty goals, among which is the implementation of the first District-wide theme: "Owen J. Roberts - A Journey of Service and Justice." The theme emanated from the namesake of the Owen J. Roberts School District whose life was dedicated to justice, as a profession, and to community service, as a passion. The District also plans to designate at least one additional District-wide theme in the 1995-96 fiscal year. Themes are based on the mission and

Exhibit 2-1 (cont'd)

four design principles of the District and will provide the basis to integrate instruction across grade levels as a means to improve the quality of learning and teaching in the schools.

BUDGET PROCESS AND SIGNIFICANT CHANGES

The budget process is comprised of five phases - planning, preparation, adoption, implementation, and evaluation. The preparation of the budget commenced in September with the development of the forecast of student enrollments for the 1995-96 fiscal year. In October, the Board gave approval to the forecast of pupil enrollments that projects an increase of thirty-two (32) students. The forecast of enrollments provides the assumption on which allocations for building budgets are formulated and staff resources are determined.

Given the essentially stable enrollment and the objective to limit budget increases, the Board approved appropriations to educational units (December) and allocations for staff resources (April) below the levels for the 1994-95 fiscal year. Building budgets and staffing allocations are based on board policy that has not been changed from prior years. In addition, the Board has not instituted changes in the delivery of the educational programs and services that have materially affected the financial or operating policies of the District on which the budget has been constructed.

The following schedules present a comparison of the proposed expenditures for all Governmental and Proprietary Funds with the budgets for the current year.

TOTAL BUDGETS FOR ALL GOVERNMENTAL FUNDS

Fund	Budget 1994-95	Budget 1995-96	% Change
General Fund	$ 29,700,000	$31,500,000	6.06%
Capital Reserve Fund	2,711,479	1,147,326	-57.69%
Athletic Fund	117,000	117,000	0.00%
Total Governmental Fund Expenditures	$ 32,528,479	$32,764,326	0.73%

Exhibit 2-1 (cont'd)

TOTAL BUDGET FOR PROPRIETARY FUND

Fund	Budget 1994-95	Budget 1995-96	% Change
Food Service Fund	$917,210	$1,019,050	11.10%

ANALYSIS OF PROPOSED BUDGETS

The education of students is a labor intensive enterprise that is reflected in the allocation of the financial resources of the District. For the 1995-96 fiscal year, salaries and fringe benefits are budgeted to consume 77.0% of expenditures in the General (Operating) Fund. The increase in personnel costs also accounts for 90.3% of the total increase in operating expenditures.

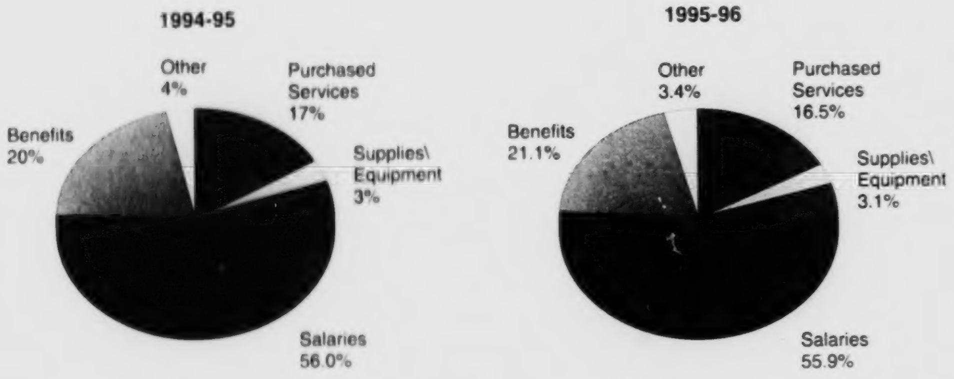
The expenditures for salaries and fringe benefits are determined by the staffing policies and guidelines of the Board on the basis of projected student enrollment and building requirements and the conditions of employment established by collective bargaining agreements. The other increases in the General Fund reflect additional appropriations for staff development, strategic planning, and contracted services, primarily for the transportation of students. Most budgeted expenditures for the 1995-96 fiscal year have been held at or below levels for the current year. A summary schedule of operating expenditures by object (expenditure category) are presented below.

Object	Budget 1994-95	Budget 1995-96	% Change
Salaries	$16,618,075	$17,599,101	5.90%
Benefits	5,989,729	6,633,120	10.74%
Professional and Purchased Services	5,068,481	5,183,662	2.27%
Supplies/Equipment	896,002	971,704	8.45%
Other Objects and Financing Uses	1,127,713	1,112,413	-1.36%
Total General Fund Expenditures	$29,700,000	$31,500,000	6.06%

The following graphs provide a comparison of expenditures by object (expenditure category) for the current and proposed General Fund Budgets in terms of the percentage of total budgets.

Exhibit 2-1 (cont'd)

GENERAL FUND EXPENDITURES
BY OBJECT
(COMPARISON OF TOTAL EXPENDITURES OF CURRENT AND PROPOSED BUDGETS)



Included in the General Fund are allocations for transfer to the Special Revenue Funds - the Capital Reserve Fund and the Athletic Fund. The transfer of monies are provided to support the specified purposes for which the Special Revenue Funds are maintained. Budgeted fund transfers from the General Fund include $149,273 to the Capital Reserve Fund for capital items and future debt service payments and $90,000 to the Athletic Fund for athletic programs and services.

The major difference between the Capital Reserve Fund budget for the current and proposed fiscal years is accounted for by a scheduled debt service payment in the 1994-95 fiscal year in the amount of $1,621,477. No debt service payments are provided for in the Capital Reserve Fund in the 1995-96 fiscal year. Other expenditures from the Capital Reserve Fund are in accord with the District's five year capital expenditure plan. There is no change to the proposed Athletic Fund budget or the amount of monies transferred from the General Fund Budget to support athletic programs and services from the current fiscal year.

The increase in the budget of the Proprietary Fund (Food Service Fund) reflects increased labor and food costs based on collectively bargained conditions of employment, projected increases in the costs of food products, and the moderate increase in student enrollment. Equally important, the budget includes a projected increase in adult and student participation in the food service program. Revenue to support the food service program is principally derived from operating revenues from

Exhibit 2-1 (cont'd)

the sale of food products to the students and faculty of the District during breakfast and lunch. The food service program also currently receives state and federal support in the form of cash and commodities. Food service operations are not projected to be self supporting and will, therefore, require a contribution from the General Fund in the 1995-96 fiscal year in the amount of $75,000 to maintain the program.

CHANGE IN STATE FUNDING PROCEDURES

The increase in costs for fringe benefits in all funds also reflects a change in the distribution of state funds that support the Pennsylvania School Employes' Retirement System (PSERS). For the fiscal year beginning July 1, 1995, funds that were previously contributed directly by the Commonwealth of Pennsylvania to the PSERS will be dispersed to the District which must thereafter transfer the same funds to the PSERS. The impact of this change is to distort the actual increase in expenditures in the various funds. For example, the impact on the General Fund Budget of this change of contributions to the PSERS is $400,000. Therefore, without the change in PSERS contributions, the General Fund would have been $31,100,000 which would translate to an increase of 4.7% instead of 6.1% when the 1994-95 budget is compared to the 1995-96 budget.

RESOURCES TO SUPPORT OPERATIONS

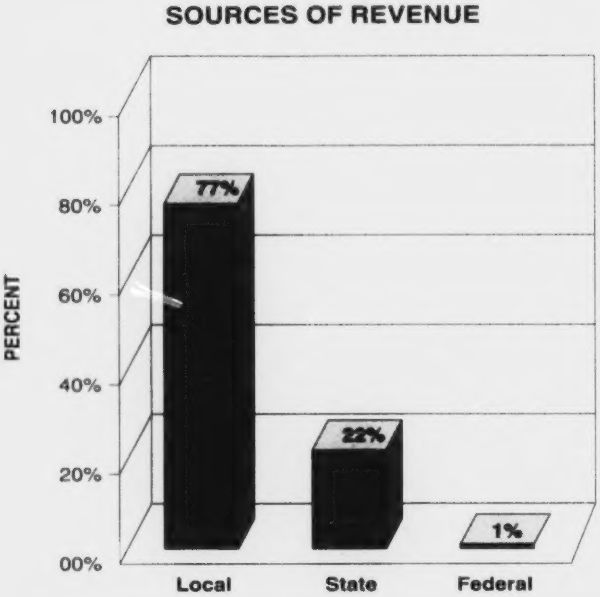
Programs and services included in the General Fund Budget are primarily supported by local and state sources of revenue. A comparison of revenue sources to support operations for the current and proposed General Fund budgets are presented below.

Revenue Sources	Budget 1994-95	Budget 1995-96	% Change
Local Sources	$23,297,400	$24,305,381	4.33%
State Sources	6,197,400	6,989,419	12.78%
Federal Sources	205,200	205,200	0.00%
Total General Fund Revenue	$29,700,000	$31,500,000	6.06%

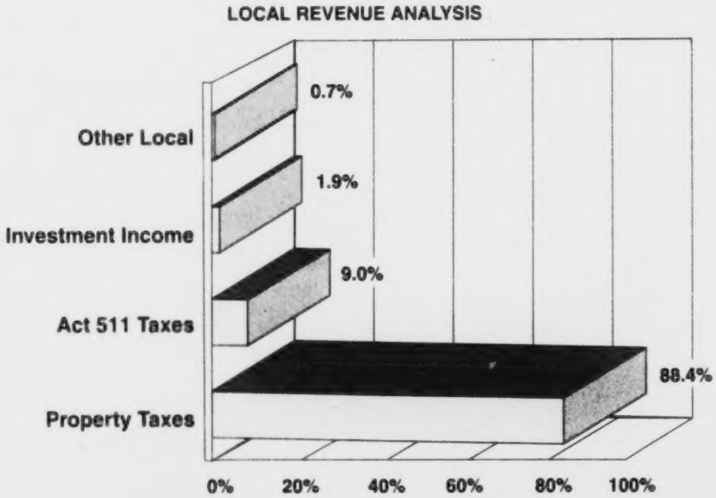
The financial support for District operated programs and services is substantially and increasingly derived from local sources of revenue, primarily the property tax. The property tax is a regressive tax system that disadvantages senior citizens, farmers and low income households. The District continues to urge the State Legislature to provide more flexibility in the manner in which school entities are required to fund educational programs, many of which are mandated but not funded by the State Government. The

Exhibit 2-1 (cont'd)

graph below presents the sources of revenue to support the proposed operating budget.



The local sources of revenue to support the operations budget represents almost four-fifths (4/5) of total available sources of funds. Of this amount, the largest source of revenue available to the District is the property tax that is derived from current, interim, and delinquent real estate tax payments. Below is a graph that presents the various sources of local revenue included in the proposed budget to support General Fund operations for the 1995-96 fiscal year.



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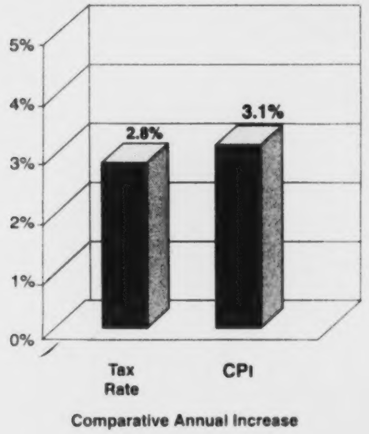
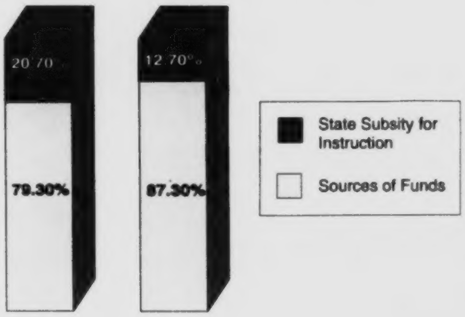


Comparative Annual Increase

In order to support the programs and services in the proposed General Fund budget, a tax increase of six (6) mills or an increase in the tax rate of 2.8% will be required. This translates into an increase of $42.00 for the median taxpayer in the District (assessed value = $7000). The proposed increase in the tax rate represents an increase that is below the current inflation rate and continues a several year trend of increasingly smaller percentage tax rate changes, a trend that is projected to continue in future years.

During the past decade, there has been a substantial shift in the burden of funding local educational programs and services from the State to the local level. This shift in burden abrogates the historical partnership between the local community and State government for the education of students in the Commonwealth. The trend has also been accompanied by a number of unfunded State mandates, the most recent of which is the requirement to place an instructional support teacher (IST) in every elementary and middle school in the District at a cost of more than $250,000 or the equivalent of three (3) mills of real estate taxes.



The bar charts illustrate the shift for the support of educational programs by a comparison of the State support for instruction provided to the District in the 1985-86 fiscal year and the amount of State subsidy for instruction anticipated in the proposed budget. If the State continued to provide the same level of support to the District for instruction as provided a decade ago, the District would receive more than two million five hundred thousand dollars ($2,500,000) in additional State support than included in the proposed budget. This would permit a reduction in property taxes of twenty-eight (28) mills or a reduction in taxes of almost $200.00 for the median taxpayer.

However, the Governor's proposed budget does include an increase in funds for basic instruction in the amount of $255,914, a departure from the last five years. The District also expects to receive additional funds in support of transportation operations, special education programs and nurse services that is partially offset by a decrease in

Exhibit 2-1 (cont'd)

rental and sinking fund subsidy. Not counting $400,000 in the change in the method for dispersing retirement funds, the net impact on the operating budget is that State sources of revenue are projected to increase by $392,019, all which has been committed to minimizing the tax burden on property taxpayers.

Federal sources of revenue do not represent a significant revenue source to the District for the operating fund and are projected to remain at the same level for the next year. However, the District anticipates that there will be a substantial decline in federal sources of revenue in future years, primarily for programs operated for disadvantaged students.

The District also receives financial support for the Proprietary Fund (Food Service Fund). Despite the uncertainty of this funding source given the discussions at the national level, the District has not changed assumptions about the operation of the School Lunch program. Accordingly, federal sources of revenue to support the operation of the School Lunch program are included in the proposed Proprietary Fund budget. Should the Congress substantially change or modify the School Lunch program with the effect that there is a loss of funds to the District, lunch prices will need to be raised or General Fund support increased to compensate for the reduction of funds.

ACKNOWLEDGMENTS

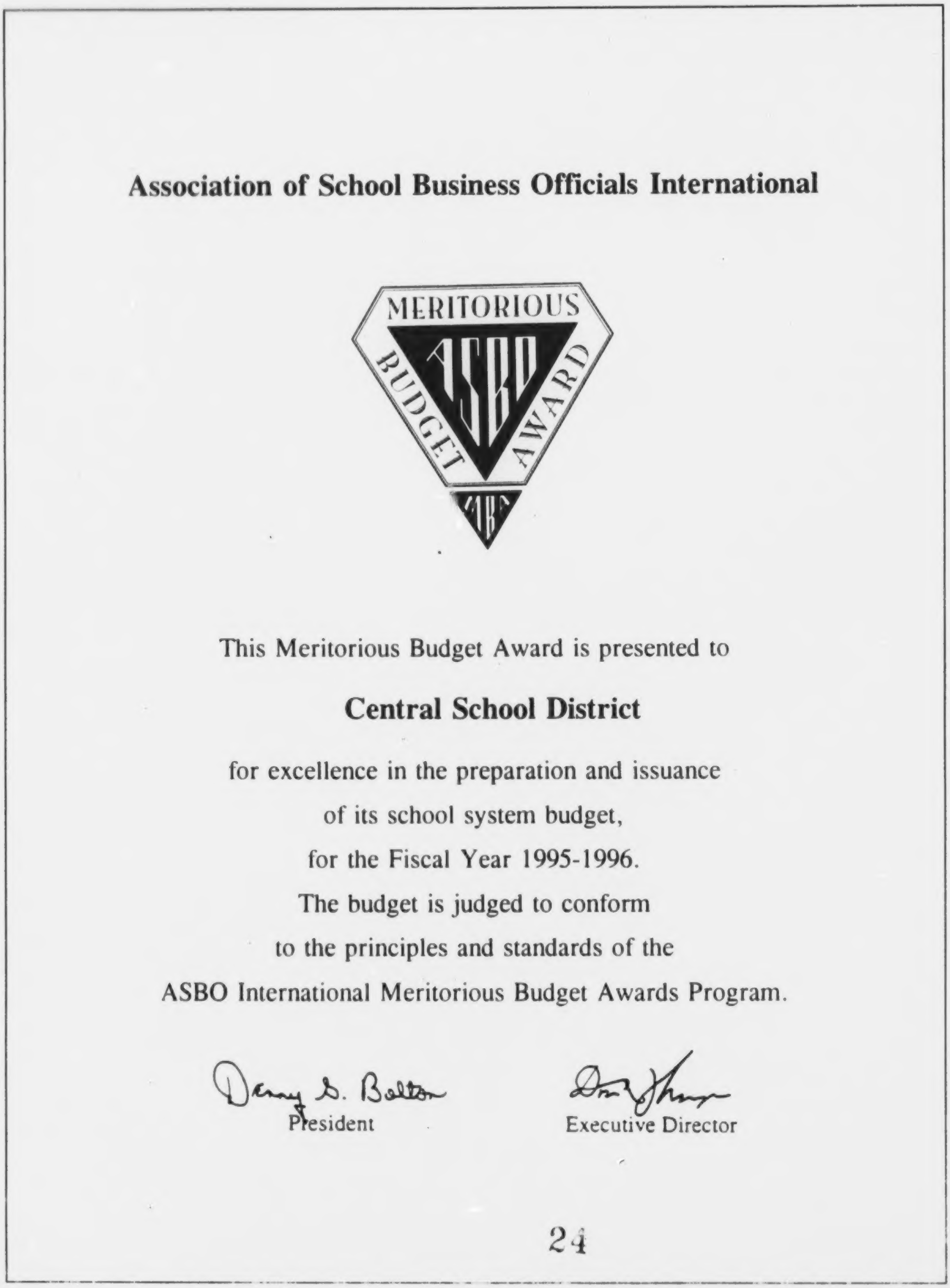
We appreciate the fiscal support provided by the Owen J. Roberts Board of School Directors and the Community for development, implementation, and maintenance of an excellent educational program for children of the District.

Terrance L. Furin, Ph. D.
District Superintendent

Denny G. Bolton

Denny G. Bolton, Ph. D.
Business Administrator

Exhibit 2-2—MBA Certificate


MERITORIOUS
ASBO
BUDGET
AWARD
MBA

Association of School Business Officials International

This Meritorious Budget Award is presented to

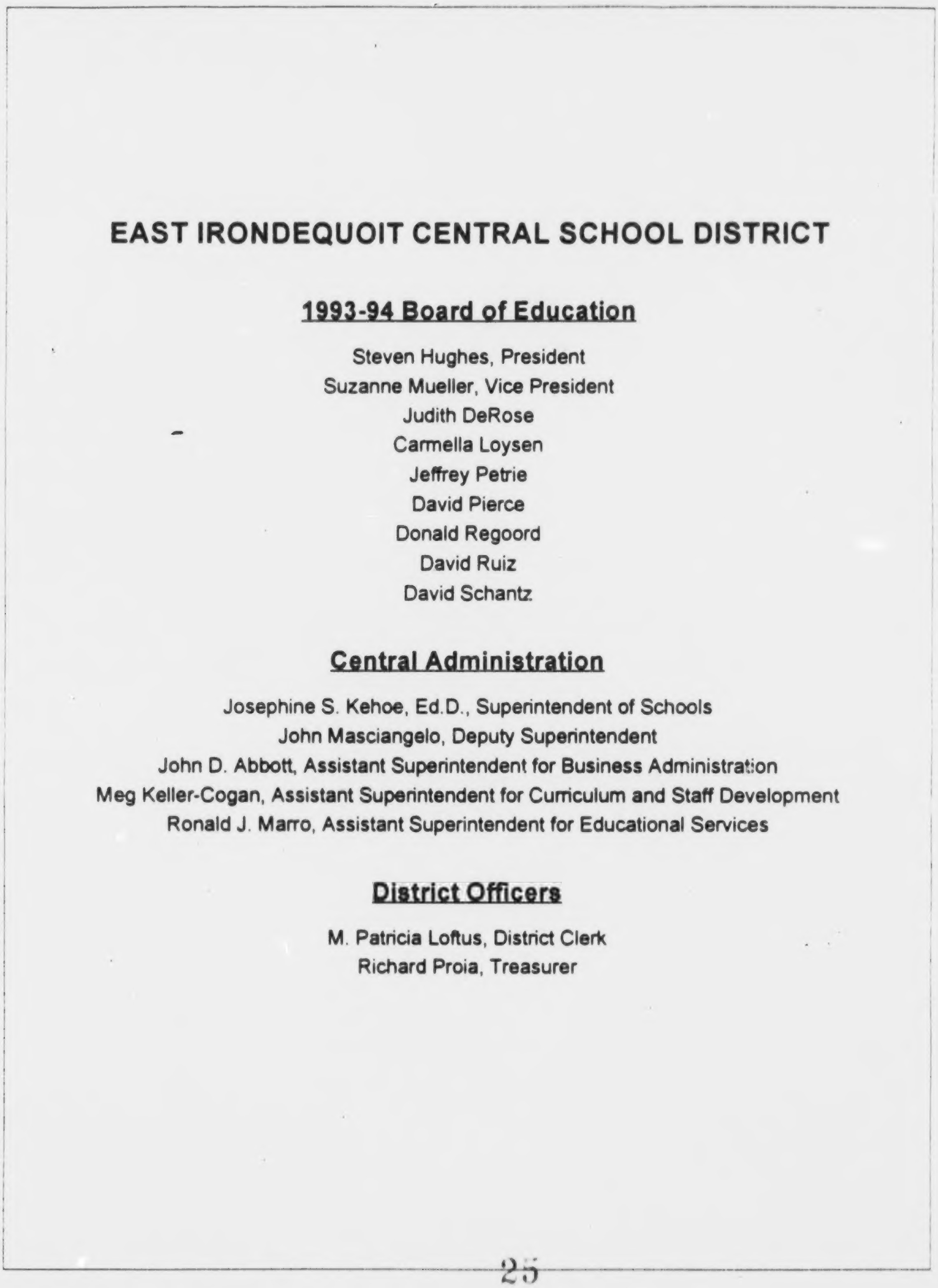
Central School District

for excellence in the preparation and issuance
of its school system budget,
for the Fiscal Year 1995-1996.
The budget is judged to conform
to the principles and standards of the
ASBO International Meritorious Budget Awards Program.

Denny G. Bolton
President

Executive Director

Exhibit 2-3—Simple Listing of Board Members and Administrators



EAST IRONDEQUOIT CENTRAL SCHOOL DISTRICT

1993-94 Board of Education

Steven Hughes, President
Suzanne Mueller, Vice President
Judith DeRose
Carmella Loysen
Jeffrey Petrie
David Pierce
Donald Regoord
David Ruiz
David Schantz

Central Administration

Josephine S. Kehoe, Ed.D., Superintendent of Schools
John Masciangelo, Deputy Superintendent
John D. Abbott, Assistant Superintendent for Business Administration
Meg Keller-Cogan, Assistant Superintendent for Curriculum and Staff Development
Ronald J. Marro, Assistant Superintendent for Educational Services

District Officers

M. Patricia Loftus, District Clerk
Richard Proia, Treasurer

Exhibit 2-4—Elaborate Listing of Board Members and Administrators

Tacoma School District #10

1994-95 Board of Directors

Pat McCarthy, President
Elected in 1993
Term expires in November 1999

Marilee Scarbrough, Vice President
Elected in 1993
Term expires in November 1999

John Lynn
Elected in 1991
Term expires in November 1997

Dick Sonntag
Elected in 1991
Resigned in August 1994

Debbie Winskill
Elected in 1989
Term expires in November 1995

Dr. Rudolph F. Crew, named Superintendent of Tacoma Public Schools in 1993, serves as secretary to the School Board of Directors. His career in education includes Superintendent of Unified School District in Sacramento, California; Deputy Superintendent and Chief Operational Officer for the Sacramento school district's instructional programs; Deputy Superintendent for Curriculum and Instruction for the Boston Public School system in Boston, Massachusetts; and Assistant Superintendent of Instruction/Personnel for Duarte Unified School District in Duarte, California. His educational experience includes serving as a principal at various secondary level schools, supervising and coordinating magnet and staff development programs, and other administrative posts. Of his most recent awards, in 1993 he was cited as one of the 100 top educators in North America by the Executive Educator 100.

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CHAPTER 3

Organizational Section

The Organizational Section of a school budget describes the school entity's organizational and management structure as well as the policies and procedures governing its administrative, financial and program operations. In many ways, this section describes what the school's mission is and how it is carried out. It should set forth what the school or district hopes to accomplish both short term and long term and how it will go about accomplishing these goals and objectives. The focus of this discussion should be on specific targets for the budget year and how (if at all) these goals differ significantly from the current and prior years.

CONTENTS

At a minimum, the MBA criteria require the following information in this section:

1. A mission statement
2. Major goals and objectives
3. Organizational chart
4. A discussion of significant budget and financial policies
5. A description of the operating and capital budget development budget process
6. A description of the budget administration and management process

The submitting entity may choose to combine any or all of the above items within the same narrative, or supplement it with other relevant information it deems necessary.

Mission Statement

A mission statement defines an organization's fundamental purpose and serves as the foundation for all that it does. It is the unifying theme that links an organization's many diverse functions and programs. Many organizations adopt a mission statement as part of their long-range strategic planning. Regardless of its origin, a school entity's mission statement can be presented by itself in the budget document, or it can be linked with organizational goals, as shown in Exhibit 3-1 (page 21). An alternative method of presentation is to link the statement with some of the other traditional elements of a strategic plan as exemplified in Exhibit 3-2 (page 22).

Major Goals and Objectives

If an organization's mission statement constitutes a vision of what it hopes to accomplish, then its goals and objectives are the action plans by which it can achieve that vision. Goals and objectives are terms often used interchangeably. For purposes of budgeting and planning, consistent use of these terms facilitates comparisons among programs and services and can help with setting priorities. Two common definitions of goals and objectives are:

- *Goals*—An organization's long-term direction or target of what it wants to accomplish.
- *Objectives*—Measurable and time-bound activities that must be met for an organization to attain a goal.

Goals typically represent what an organization wants to accomplish over several years. Objectives generally relate to specific targets for the budget year. Goals and objectives can be established and presented at various levels of an organization.

Exhibit 3-3 (page 24) presents a comprehensive list of objectives for a school entity as a whole. These objectives are specific to individual programs and locations but listed "organization-wide." The objectives in Exhibit 3-4 (page 25) are specific to an individual "program" and are presented in that manner. (Note also that financial and performance data are presented in this same exhibit and tied directly to specific objectives.) Exhibit 3-5 (page 26) not only shows goals and objectives by school "location" (see Campus Improvement Plans in this exhibit) but also displays statewide goals for local school districts.

School entities can use these and other formats to present their goals and objectives. The criteria also suggest, but do not require, that entities include the cost of specific goals and objectives if the cost of a goal or objective is significant and measurable. Obviously, it would be much easier to estimate the cost of a new program or facility than it would be to estimate the cost of an educational goal that cuts across programs and locations.

Organizational Chart

Organizational charts help users of budget documents to visualize the structure of an organization and the relationships within it. These charts typically show divisions or subdivisions of an organization, the hierarchy and relationship of groups to one another and lines of control.

The MBA criteria require an organizational chart, which includes administrative staff by position or title. Chart A in Exhibit 3-6 (page 28) shows administrative staff by title (e.g., divisions) and indicate lines of authority. Chart B in this same exhibit provides a further breakdown of this school district's organization and displays the functions and programs reporting to one of the key administrators. Similar charts not shown here are presented for the other administrators shown in Chart A. The chart in Exhibit 3- 7 (page 30) displays both key administrators and their areas of responsibility. In addition, each box within the chart contains a code number which refers to the related function. These functions are defined on subsequent pages. (For illustrative purposes, one of these pages is presented the second page of Exhibit 3-7—page 31.)

Budget and Financial Policies

A host of requirements govern what—and how—a school does what it does. Included are laws and regulations adopted at the state level as well as policies and procedures adopted at the board and administrative levels. Because of their potential impact on budgets, all significant budget and financial policies should be described in the document. Typically these policies set broad parameters within which budgetary decisions and other actions can be made. In some cases, these policies may be very specific and preempt or preclude certain actions.

Exhibit 3-8 (page 32) makes a distinction between state and local requirements in its presentation of budget and financial policies. This budget first summarizes state laws applicable to school budgets and then presents the school district's policies governing the operating budget, capital improvement budget, debt, revenue estimation, fund balance and reserves, accounting, auditing and financial reporting. Other budget documents may present only local policies if they subsume all relevant state laws.

Budget Development Process

The document should also describe the budget development process, including the capital budget development process. In some jurisdictions, the capital budget is prepared separately from the operating budget. In other jurisdictions, capital improvement planning is done as part of the operating budget. In either case, the operating budget should describe the process followed to budget both operating and capital costs.

Exhibit 3-9 (page 38) shows a typical description of a budget process. It describes the major steps in the process and the time frame within which they are performed. This narrative is supplemented with a budget calendar, which lists budget milestones and their expected completion dates. Note that both the narrative and calendar identify the public's opportunities to obtain information and comment on the proposed budget. Exhibit 3-10 (page 41) takes a different approach: It relies on a more detailed calendar, combined with a flowchart, to describe the budgetary process.

Budget Administration and Management Process

In addition to budget preparation and adoption, the MBA criteria require school budgets to describe the process used to administer and manage budgets. At a minimum, the document should describe the process used for budgetary control, reporting and revisions—the most critical elements of budget accountability and disclosure. Exhibit 3-11 (page 44) describes how the school district handles such matters as expenditure control and approvals, encumbrance control, budget transfers and budgetary reporting. If a school entity has implemented productivity savings or other management reforms that can increase efficiency and effectiveness, it may also want to briefly describe those reforms in this section.

CHECKLIST

- ☐ The school entity's mission statement is included in the organizational section.
- ☐ The organization's major goals and objectives are included.
- ☐ An organizational chart, which includes administrative staff by position or title, is provided.
- ☐ Significant budget and financial policies, whether they are prescribed at the state, board or administrative levels, are discussed.
- ☐ Budget development process, including the process used to budget for capital projects and other capital outlay, is described.
- ☐ The process followed to administer and manage the adopted budget is described.

Exhibit 3-1—Mission Statement

II. DISTRICT STATEMENT OF MISSION AND GOALS

STATEMENT OF MISSION

Together we educate students to be informed, inquisitive, responsible, creative, and reasoning individuals.

The following goals represent the commitment of District 207 to develop all students according to their individual potential.

GOALS

All students will read, write, speak, and listen effectively in English.

All students will recognize their responsibilities as members of a family, the school, the community, the nation, and the world.

All students will recognize their responsibilities as stewards of the environment.

All students will demonstrate an understanding of and be able to apply the important concepts in mathematics, languages, social science, and natural and physical sciences, the fine and/or applied arts and will recognize their interconnections.

All students will demonstrate an understanding of the American heritage and other cultures of the world.

All students will develop the habits necessary to conduct research, engage in problem solving, and make informed decisions through analysis, synthesis and evaluation.

All students will demonstrate cooperation, respect for themselves and others, commitment to quality performance, and will recognize the value of teamwork and leadership.

All students will demonstrate an understanding of the principles and applications of technology.

All students will develop the skills of self-direction which they will use to engage in life-long learning, prepare for one or more careers, and pursue physical and emotional well-being.

All students will have the opportunity to participate in a wide variety of co-curricular activities and interscholastic competitions.

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Exhibit 3-2—Strategic Plan, with Mission and Objectives

II. *DISTRICT MISSION WITH ACCOMPANYING OBJECTIVES, STRATEGIES, PERFORMANCE RESULTS, AND PARAMETERS*

Mission Statement

The Salt Lake City School District will ensure high levels of student learning and performance in all schools and will prepare all students to learn and to serve in a diverse, global society.

Objectives

Objectives express our desired measurable results.

Academic:

- As a result of their K-12 education, all students will graduate well prepared to pursue the post high school education of their choice and/or to enter the job market with skills to support themselves.
- All schools will be held accountable for achieving high levels of student learning regardless of individual, home and/or neighborhood circumstances and will be assisted by the district in their efforts to do so.

Social:

- All students will develop character traits essential to a democratic society such as honesty, respect for people, caring, responsibility, trustworthiness, and obedience to law.

Strategies

Strategies are the means for schools and departments on a K-12 basis to achieve the objectives and provide specific direction for how to successfully fill our mission.

1. Mobilize the resources of families, schools, businesses, churches, and public agencies in support of the mission.
2. Integrate curriculum, assessment, and staff development to achieve a results-based education for all students.
3. Implement comprehensive, aggressive support programs that address the needs of ethnic minority, at-risk, and students with disabilities.
4. Use state-of-the-art technology to increase levels of student learning.
5. Integrate character education into the curriculum, including attention to character traits such as honesty, respect for people, caring, responsibility, trustworthiness, and obedience to law.

Exhibit 3-2 (cont'd)

Performance Results

In preparing students to learn and to serve in a diverse, global society, curriculum, assessment, and staff development at all levels are focused on the following six performance results, based on strong content knowledge, that prepare students to become:

- complex thinkers and problem solvers
- effective communicators
- cooperative group participants and leaders
- contributors to the community
- quality workers and producers
- self-directed learners

Parameters

Parameters set boundaries within which we make decisions necessary to meet our objectives and to accomplish our mission:

We will:

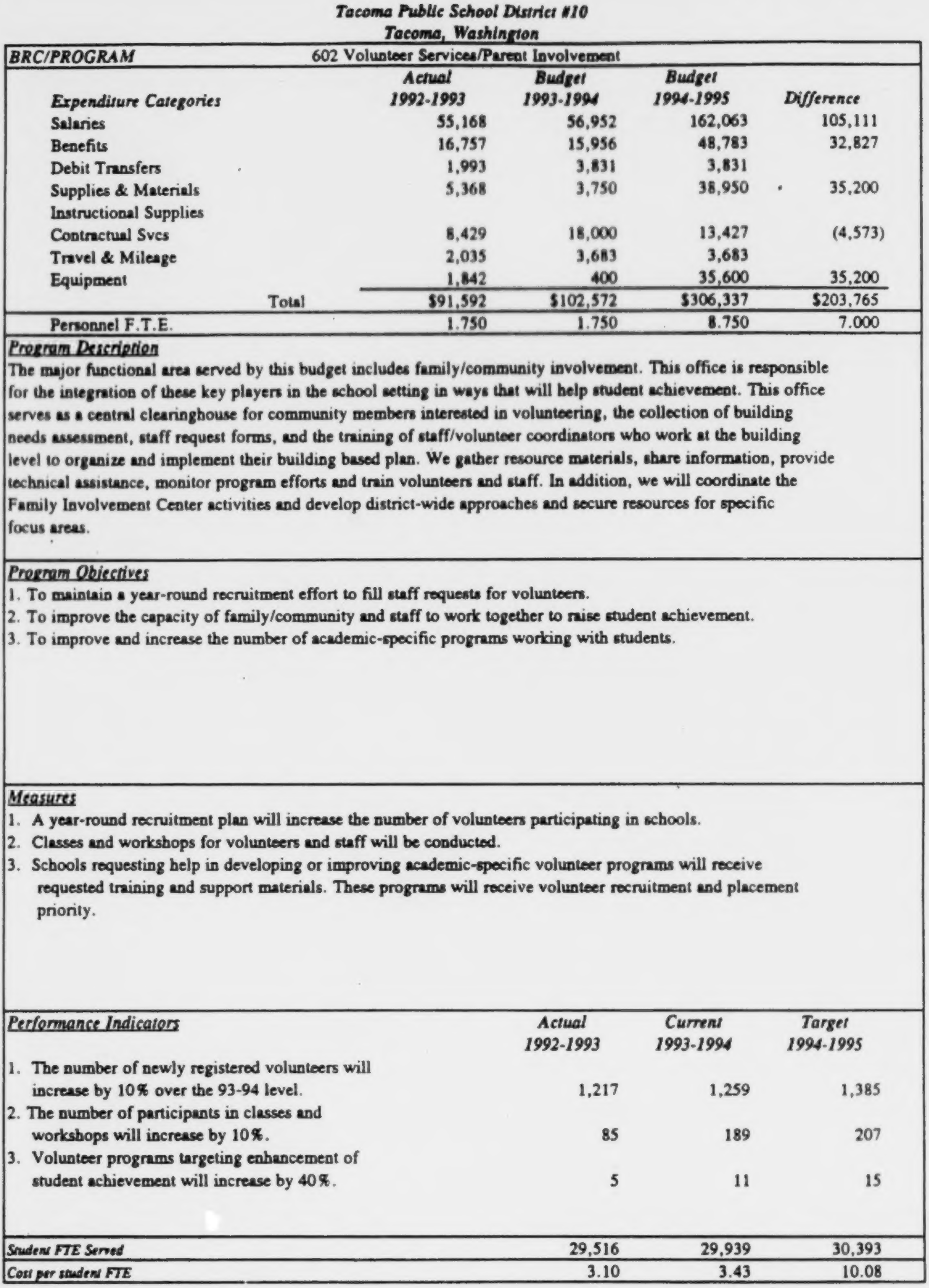
- not give up on any student
- make decisions based solely on the needs of students
- practice shared governance at all levels of the organization
- provide individual schools flexibility and latitude while holding them accountable for student learning
- remove bureaucratic barriers and dysfunctional mindsets that reduce student learning potential
- share with individual schools the risk of experimenting with new ways of increasing student learning
- encourage risk taking so long as people learn from failures or mistakes and use them to achieve long-term gains in student learning
- only implement or continue programs that:
  - are focused on the mission
  - provide a positive cost to benefit ratio
  - provide staff development and evaluation components
- expect all district employees to subscribe to and exemplify the basic tenets of the mission

Exhibit 3-3—Fiscal Year Objectives

MORTON COLLEGE
MAJOR OBJECTIVES
FISCAL YEAR 1995

- Hiring of a new President to replace retiring President Ferro
- Implementation of a new global security system
- Institution of smoke-free buildings and vehicles effective August 23, 1994
- Filling two full-time faculty replacement positions in Physical Science and Nursing
- Implementation of recommendations resulting from the 1994 North Central Association Comprehensive Evaluation
- Purchase of the vacant 12.5 acre Rocket Truck Terminal property adjacent to the college
- Creation of the new position of Vice President of Human Resources and Research
- Implementation of software to enhance assessment of students for course placement and student academic achievement.
- Installation of replacement computerized financial reporting and accounts payable software systems to go into effect July 1, 1995
- Completion of the administrative microcomputer network system
- Installation of the interactive telecommunications classroom in room 241-B in conjunction with equipment received through the West Suburban Post Secondary Consortium grant
- Upgrading the Audio Visual Technician Position to Coordinator of Audio Visual Services
- Opening the twenty station interactive microcomputer laboratory in the Learning Resources Center along with two interactive microcomputer work stations for student and library use
- Creation of the new full-time Shipping and Receiving Clerk in the Bookstore, replacing three part-time student aides
- Provision for microcomputers for five selected faculty offices
- Completion of Theater Building roof replacement and other general roofing repairs
- Building of additional classroom space under the north overhang adjacent to the Learning Resources Center
- Renovation of the main entrance to the College campus to allow for three lanes of traffic
- Conversion of one electronics laboratory into a general classroom
- Priming and painting of the steel lintels of all buildings on campus
- Replacement of the 1988 campus safety (police) vehicle

Exhibit 3-4—Program Objectives



Tacoma Public School District #10
Tacoma, Washington

BRC/PROGRAM	602 Volunteer Services/Parent Involvement			
Expenditure Categories	*Actual 1992-1993*	*Budget 1993-1994*	*Budget 1994-1995*	*Difference*
Salaries	55,168	56,952	162,063	105,111
Benefits	16,757	15,956	48,783	32,827
Debit Transfers	1,993	3,831	3,831	
Supplies & Materials	5,368	3,750	38,950	35,200
Instructional Supplies				
Contractual Svcs	8,429	18,000	13,427	(4,573)
Travel & Mileage	2,035	3,683	3,683	
Equipment	1,842	400	35,600	35,200
Total	$91,592	$102,572	$306,337	$203,765
Personnel F.T.E.	1.750	1.750	8.750	7.000

Program Description

The major functional area served by this budget includes family/community involvement. This office is responsible for the integration of these key players in the school setting in ways that will help student achievement. This office serves as a central clearinghouse for community members interested in volunteering, the collection of building needs assessment, staff request forms, and the training of staff/volunteer coordinators who work at the building level to organize and implement their building based plan. We gather resource materials, share information, provide technical assistance, monitor program efforts and train volunteers and staff. In addition, we will coordinate the Family Involvement Center activities and develop district-wide approaches and secure resources for specific focus areas.

Program Objectives

1. To maintain a year-round recruitment effort to fill staff requests for volunteers.
2. To improve the capacity of family/community and staff to work together to raise student achievement.
3. To improve and increase the number of academic-specific programs working with students.

Measures

1. A year-round recruitment plan will increase the number of volunteers participating in schools.
2. Classes and workshops for volunteers and staff will be conducted.
3. Schools requesting help in developing or improving academic-specific volunteer programs will receive requested training and support materials. These programs will receive volunteer recruitment and placement priority.

Performance Indicators	*Actual 1992-1993*	*Current 1993-1994*	*Target 1994-1995*
1. The number of newly registered volunteers will increase by 10% over the 93-94 level.	1,217	1,259	1,385
2. The number of participants in classes and workshops will increase by 10%.	85	189	207
3. Volunteer programs targeting enhancement of student achievement will increase by 40%.	5	11	15
Student FTE Served	29,516	29,939	30,393
Cost per student FTE	3.10	3.43	10.08

Exhibit 3-5—State Goals Applied by School Location

STATE BOARD OF EDUCATION GOALS

The State Board of Education has identified the following goals:

Goal 1 **STUDENT LEARNING**

All students will achieve their full educational potential.

State-level actions should eliminate policies that hinder student success, implement a plan for reducing the dropout rate, develop statewide strategies for improving students' literacy skills, and coordinate education with health and social services statewide.

Districts and schools should raise the achievement level of disadvantaged students to that of other students, work with the community to reduce the dropout rate, install foreign language programs in elementary and middle schools, provide parenting and early childhood education programs, and provide or help families find health care and social services.

Goal 2 **CURRICULUM AND PROGRAMS**

A well-balanced and appropriate curriculum will be provided to all students.

State-level actions should strengthen the state curriculum, provide incentives for schools to instruct students in non-traditional ways, promote programs to help slower learners, and revise policies and programs for students with special needs.

Districts and schools should offer a curriculum that exceeds the essential elements and promotes higher order thinking skills, provide bilingual and migrant education services, instruct handicapped students in the least restrictive environment, adapt instruction to students' needs, explore and implement year-round education, and expand the use of technology-based curriculum.

Goal 3 **PERSONNEL**

Qualified and effective personnel will be attracted and retained.

State-level actions should hold high standards for teachers and administrators, increase teacher salaries and career ladder funding,

Exhibit 3-5 (cont'd)

CAMPUS IMPROVEMENT PLANS

AUSTIN ELEMENTARY

GOAL	**STUDENT ACHIEVEMENT**
OBJECTIVE	By the end of the 1993-1994 school year, 90% of the students who have taken the Pre- and Post-BSM Language Test will demonstrate a gain of at least one level.
ACTIVITIES	Students will be provided with two (2) half-hour blocks of computer time weekly. Students will be provided with two (2) half-hour blocks of library time weekly. Weekly readers will be provided to all students for the entire school year to promote language growth, an interest in literature and problem solving skills. Instructional strategies will be developed for each unit to promote language growth. Intercultural Development Research Association (IDRA) and other educational agencies will provide early childhood education training in developing appropriate practices and dual language. Teachers will attend DLM summer institute training.
GOAL	**INCREASE STUDENT ATTENDANCE**
OBJECTIVE	By the end of the 1993-1994 school year, the average daily attendance will increase to 94%.
ACTIVITIES	Announce perfect attendance classes over intercom. Teacher will notify principal of perfect attendance on outside of attendance pocket. Teacher will refer to office two (2) day absences for home visit by Chapter I, Migrant personnel. Office personnel will call daily on absences for the first six (6) weeks. Teacher will review child health record book and family needs assessment for data related to health. Recognize daily perfect attendance by displaying perfect attendance flags outside of classroom door to let office staff and other classes know which classrooms have perfect attendance. The class with the best attendance each month will be rewarded with a pizza party.

CHART A

SCHOOL DISTRICT OF PHILADELPHIA - ORGANIZATIONAL CHART

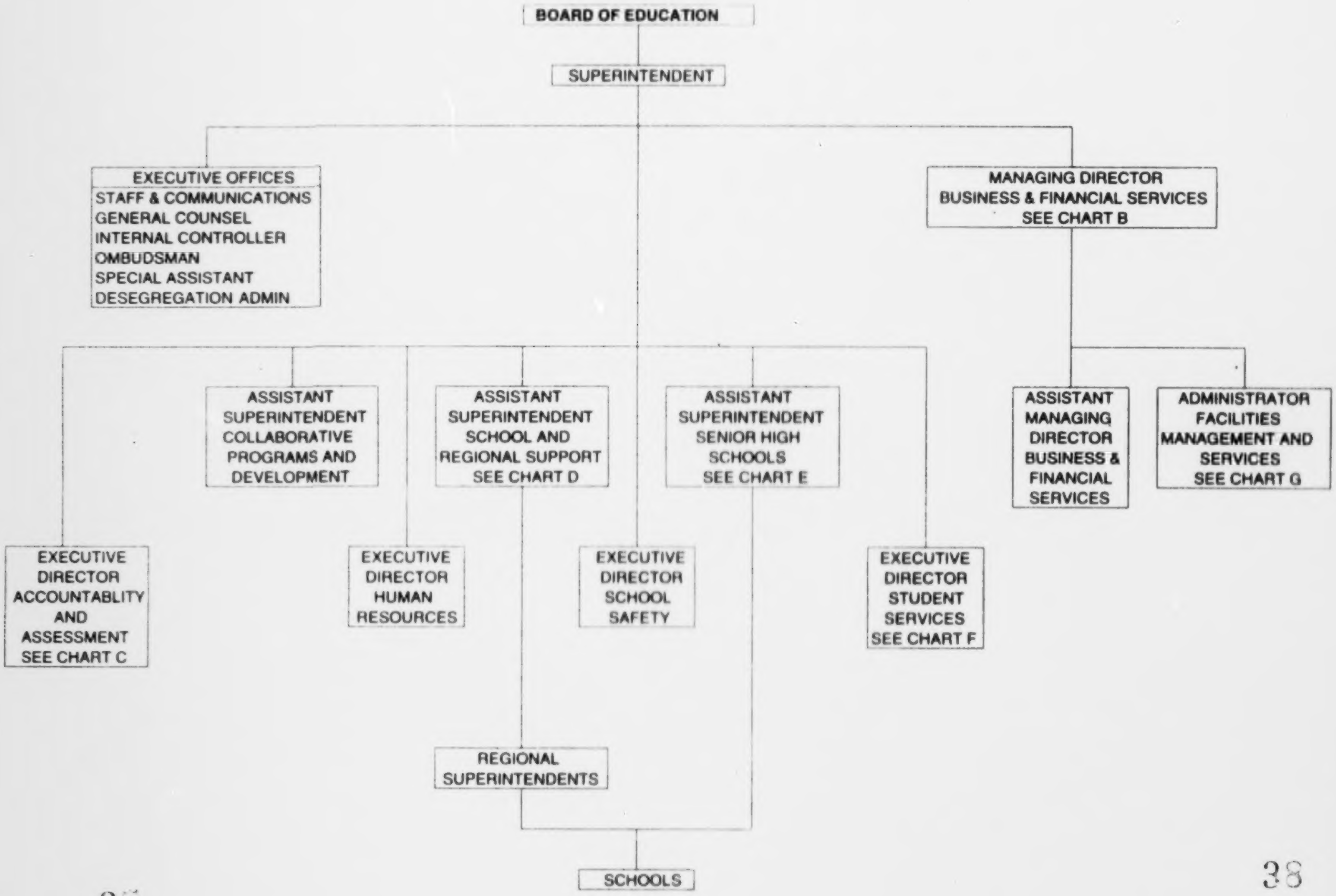

BOARD OF EDUCATION
SUPERINTENDENT
EXECUTIVE OFFICES
STAFF & COMMUNICATIONS
GENERAL COUNSEL
INTERNAL CONTROLLER
OMBUDSMAN
SPECIAL ASSISTANT
DESEGREGATION ADMIN
MANAGING DIRECTOR BUSINESS & FINANCIAL SERVICES SEE CHART B
ASSISTANT SUPERINTENDENT COLLABORATIVE PROGRAMS AND DEVELOPMENT
ASSISTANT SUPERINTENDENT SCHOOL AND REGIONAL SUPPORT SEE CHART D
ASSISTANT SUPERINTENDENT SENIOR HIGH SCHOOLS SEE CHART E
ASSISTANT MANAGING DIRECTOR BUSINESS & FINANCIAL SERVICES
ADMINISTRATOR FACILITIES MANAGEMENT AND SERVICES SEE CHART G
EXECUTIVE DIRECTOR ACCOUNTABLITY AND ASSESSMENT SEE CHART C
EXECUTIVE DIRECTOR HUMAN RESOURCES
EXECUTIVE DIRECTOR SCHOOL SAFETY
EXECUTIVE DIRECTOR STUDENT SERVICES SEE CHART F
REGIONAL SUPERINTENDENTS
SCHOOLS

Exhibit 3-6—Simple Organizational Chart

Exhibit 3-6 (cont'd)

CHART B

MANAGING DIRECTOR OF BUSINESS AND FINANCIAL SERVICES - ORGANIZATIONAL CHART

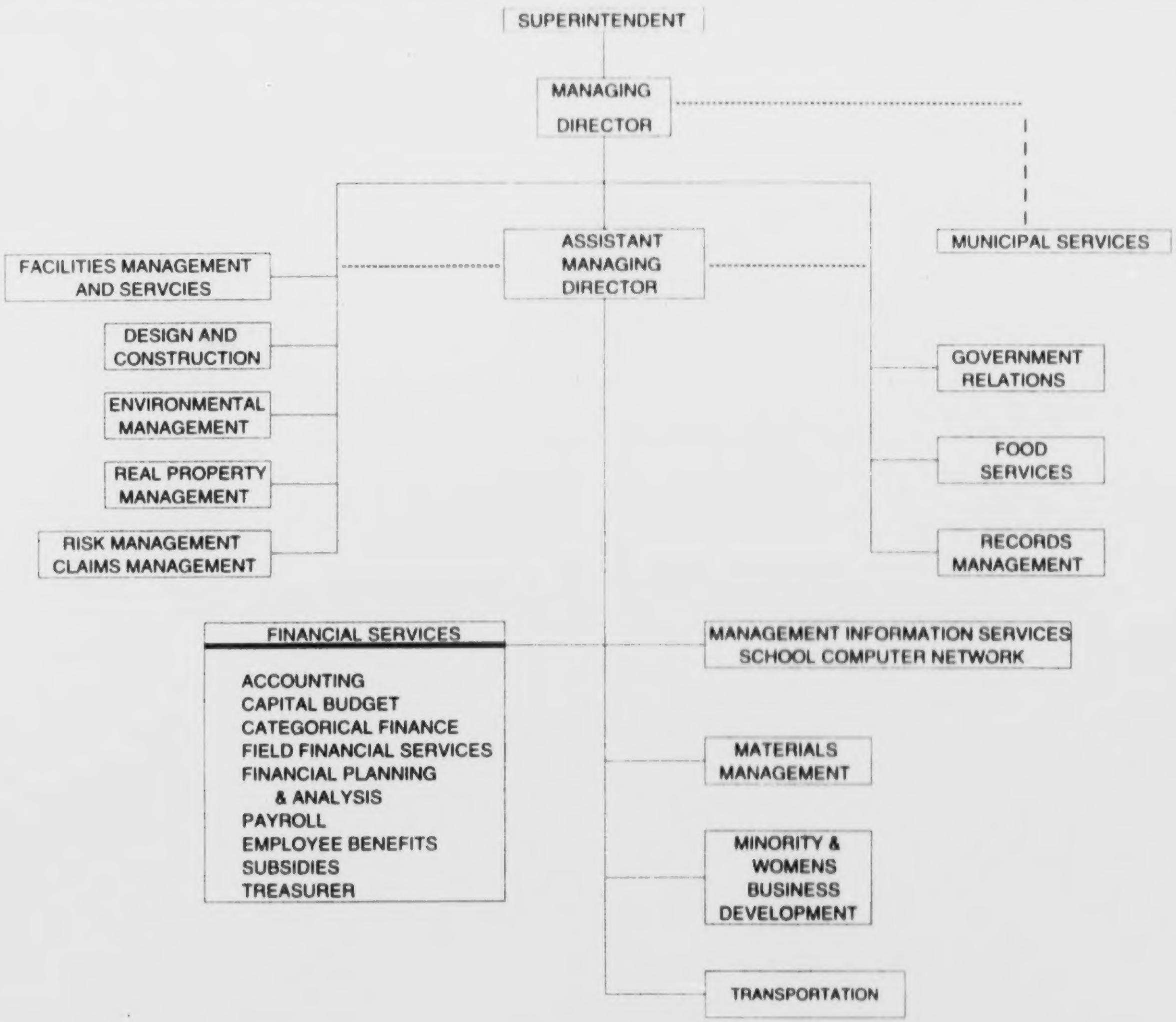

SUPERINTENDENT
MANAGING DIRECTOR
MUNICIPAL SERVICES
ASSISTANT MANAGING DIRECTOR
FACILITIES MANAGEMENT AND SERVCIES
DESIGN AND CONSTRUCTION
ENVIRONMENTAL MANAGEMENT
REAL PROPERTY MANAGEMENT
RISK MANAGEMENT CLAIMS MANAGEMENT
GOVERNMENT RELATIONS
FOOD SERVICES
RECORDS MANAGEMENT
FINANCIAL SERVICES
ACCOUNTING
CAPITAL BUDGET
CATEGORICAL FINANCE
FIELD FINANCIAL SERVICES
FINANCIAL PLANNING & ANALYSIS
PAYROLL
EMPLOYEE BENEFITS
SUBSIDIES
TREASURER
MANAGEMENT INFORMATION SERVICES SCHOOL COMPUTER NETWORK
MATERIALS MANAGEMENT
MINORITY & WOMENS BUSINESS DEVELOPMENT
TRANSPORTATION

Exhibit 3-7—Elaborate Organizational Chart, with Narrative

SAN FILIPE DEL RIO
CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
Organizational Chart

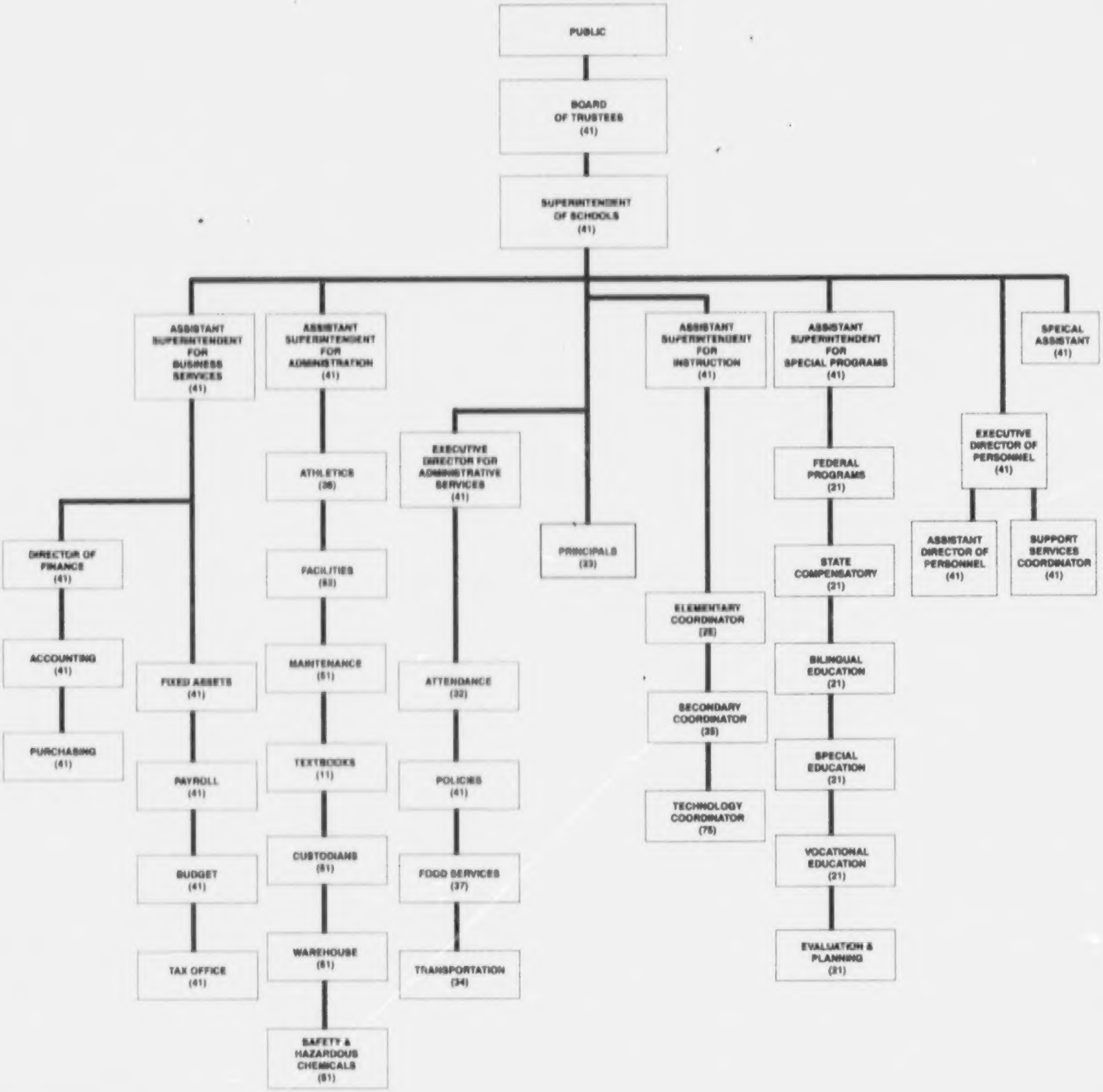

PUBLIC
BOARD OF TRUSTEES (41)
SUPERINTENDENT OF SCHOOLS (41)
ASSISTANT SUPERINTENDENT FOR BUSINESS SERVICES (41)
ASSISTANT SUPERINTENDENT FOR ADMINISTRATION (41)
ASSISTANT SUPERINTENDENT FOR INSTRUCTION (41)
ASSISTANT SUPERINTENDENT FOR SPECIAL PROGRAMS (41)
SPEICAL ASSISTANT (41)
EXECUTIVE DIRECTOR FOR ADMINISTRATIVE SERVICES (41)
PRINCIPALS (33)
EXECUTIVE DIRECTOR OF PERSONNEL (41)
ASSISTANT DIRECTOR OF PERSONNEL (41)
SUPPORT SERVICES COORDINATOR (41)
DIRECTOR OF FINANCE (41)
ACCOUNTING (41)
PURCHASING (41)
FIXED ASSETS (41)
PAYROLL (41)
BUDGET (41)
TAX OFFICE (41)
ATHLETICS (36)
FACILITIES (62)
MAINTENANCE (51)
TEXTBOOKS (11)
CUSTODIANS (51)
WAREHOUSE (51)
SAFETY & HAZARDOUS CHEMICALS (51)
ATTENDANCE (32)
POLICIES (41)
FOOD SERVICES (37)
TRANSPORTATION (34)
ELEMENTARY COORDINATOR (28)
SECONDARY COORDINATOR (35)
TECHNOLOGY COORDINATOR (75)
FEDERAL PROGRAMS (21)
STATE COMPENSATORY (21)
BILINGUAL EDUCATION (21)
SPECIAL EDUCATION (21)
VOCATIONAL EDUCATION (21)
EVALUATION & PLANNING (21)

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Exhibit 3-7 (cont'd)

RELATIONSHIP OF ORGANIZATIONAL UNITS

The organizational chart and Personnel distribution table have been coded with the appropriate function and a description of those functions have been listed below. These function codes also pertain to the expenditure information presented in the Financial Plan section of this book.

Function codes are the fourth and fifth digits in the code structure described in Bulletin 679, Procedure Number CDE-401, and are used exclusively for recording expenditures. For budgeting, accounting and reporting purposes, the detail level is to be used.

DESCRIPTION

FUNCTION CODE
CLASS DETAIL

10 **INSTRUCTIONAL SERVICES**

11 **Instruction** • A function for which expenditures are for the purpose of instructing students including those enrolled in adult basic education programs. This includes expenditures for direct classroom instruction and other activities that deliver, supplement or direct the delivery of learning situations to students, excluding costs applicable to instructional related services (function code 20 series) and student services (function code 30 series). Expenditures for the delivery of instruction in regular program basic skills, bilingual and English as a second language programs, compensatory, remedial or tutorial programs, gifted and talented education programs, and vocational education programs, are function 11 costs. Also, expenditures for special education instructional purposes, including speech, occupational, and physical therapy and other related services necessary for the learning needs of handicapped students, are function 11 costs. Please refer to Procedure Number CDE-413 for program code definitions, which are usually required for function 11 expenditures. Upkeep and maintenance for buildings and improvements are to be coded under function 51. Upkeep and repairs to instructional equipment in classrooms are Function 11 costs. Function 11 expenditures include instructional computing formerly coded function 12.

14 **Contracted Instructional Services Between Public Schools** • A function code for which expenditures are for the purpose of obtaining instructional services from another public school for grade levels not served in a district under Section 21.082, TEC and/or providing financial

Exhibit 3-8—Policies for Budget Development and Administration

III. SIGNIFICANT LAWS AFFECTING THIS BUDGET

The following is a summary of the significant provisions of the laws of the State of Utah applicable to Utah School District budgets. This budget is adopted in compliance with these legal requirements.

Utah Code Budget Provisions

53A-19-101. Superintendent of school district as budget officer -- School district budget.

1. The superintendent of each school district is the budget officer of the district.
2. Prior to June 1 of each year, the superintendent shall prepare and file with the local school board a tentative budget. The tentative budget and supporting documents shall include the following items:
   a. the revenues and expenditures of the preceding fiscal year;
   b. the estimated revenues and expenditures of the current fiscal year;
   c. an estimate of the revenues for the succeeding fiscal year based upon the lowest tax levy that will raise the required revenue, using the current year's taxable value as the basis for this calculation;
   d. a detailed estimate of the essential expenditures for all purposes for the next succeeding fiscal year; and
   e. the estimated financial condition of the district by funds at the close of the current fiscal year.
3. The tentative budget shall be filed with the district business administrator for public inspection at least 15 days prior to the date of its proposed adoption by the local school board.

53A-19-102. Local school boards budget procedures.

1. Prior to June 22 of each year, each local board of education shall adopt a budget and make appropriations for the next fiscal year. If the tax rate in the proposed budget exceeds the certified tax rate defined in Subsection 59-2-924(2), the board shall comply with the Tax Increase Disclosure Act in adopting the budget.
2. Prior to the adoption of a budget containing a tax rate which does not exceed the certified tax rate, the board shall hold a public hearing on the proposed budget. In addition to complying with Title 52, Chapter

Exhibit 3-8 (cont'd)

4, the Open and Public Meetings Act, in regards to the hearing, the board shall do the following:
   a. publish the required newspaper notice at least one week prior to the hearing; and
   b. file a copy of the proposed budget with the board's business administrator for public inspection at least ten days prior to the hearing.
3. The board shall file a copy of the adopted budget with the state auditor and the State Board of Education.

53A-19-103. Undistributed reserve in school board budget.

1. A local school board may adopt a budget with an undistributed reserve. The reserve may not exceed 5% of the maintenance and operation budget adopted by the board in accordance with a scale developed by the State Board of Education. The scale is based on the size of the school district's budget.
2. The board may appropriate all or a part of the undistributed reserve made to any expenditure classification in the maintenance and operation budget by written resolution adopted by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the state auditor.
3. The board may not use undistributed reserves in the negotiation or settlement of contract salaries for school district employees.

53A-19-104. Limits on appropriations -- Estimated expendable revenue.

1. A local school board may not make any appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.
2. In determining the estimated expendable revenue, any existing deficits arising through excessive expenditures from former years are deducted from the estimated revenue for the ensuing year to the extent of at least 10% of the entire tax revenue of the district for the previous year.
3. In the event of financial hardships, the board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.
4. All estimated balances available for appropriations at the end of the fiscal year shall revert to the funds from which they were appropriated and shall be fund balances available for appropriation in the budget of the following year.

Exhibit 3-8 (cont'd)

5. A local school board may reduce a budget appropriation at its regular meeting if notice of the proposed action is given to all board members and the district superintendent at least one week prior to the meeting.
6. An increase in an appropriation may not be made by the board unless the following steps are taken:
    a. the board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;
    b. notice of the request is published in a newspaper of general circulation within the school district at least one week prior to the board meeting at which the request will be considered; and
    c. the board holds a public hearing on the request prior to the board's acting on the request.

53A-19-106. Warrants drawn by business administrator.

The business administrator of a local school board may not draw warrants on school district funds except in accordance with and within the limits of the budget passed by the local school board.

53A-19-107. Emergency expenditures.

This chapter does not apply to appropriations required because of emergencies involving loss of life or great loss of property.

53A-19-108. Monthly budget reports.

1. The business administrator of each local school board shall provide each board member with a report, on a monthly basis, that includes the following information:
    a. the amounts of all budget appropriations;
    b. the disbursements from the appropriations as of the date of the report; and
    c. the percentage of the disbursements as of the date of the report.
2. A copy of the report shall be available for public review.

Exhibit 3-8 (cont'd)

IV. BUDGET DEVELOPMENT AND ADMINISTRATION POLICIES

The following budget policies of the Board of Education guide the preparation and administration of this budget.

I. Operating Budget Policies

A. The district will cover current expenditures with current revenues. The district will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.

B. The budget will provide for adequate maintenance of capital, plant, and equipment, and for orderly replacement of equipment.

C. The district will maintain an interactive online budgetary control system to assist in following the budget plan.

D. The district will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.

E. Where possible, the district will integrate performance measurement and productivity indicators with the budget.

F. The district will continue its policy of budgeting for indirect costs in every program to insure that full costs are reflected in every program and fund budget.

II. Capital Improvement Budget Policies

A. The district will develop and administer a multi-year plan for capital improvements and update it annually.

B. The district will budget for major capital projects in accordance with the priorities of the Board of Education.

C. The district will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budgets.

Exhibit 3-8 (cont'd)

D. The district will maintain all assets at a level adequate to protect the district's capital investment and to minimize future maintenance and replacement costs.

E. The district will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the board for approval.

F. The district will restrict any new or replacement construction to be consistent with state guidelines for school building utilization.

G. The district will determine the least costly financing method for all new projects.

III. Debt Policies

A. The district will confine long-term borrowing to capital projects, as required by law.

B. When the district finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.

C. The district will try to keep the average maturity of general obligation bonds at or below ten years.

D. Total general-obligation debt will not exceed 1% of the reasonable fair market value of taxable property within the district.

E. The district will not use long-term debt for current operations.

F. The district will meet all debt service obligations when due.

G. The district will retire tax and revenue anticipation debt annually.

H. The district will maintain communication with bond rating agencies about its financial condition. The district will follow a policy of full disclosure in every financial report and official statement.

IV. Revenue Estimation Policies

A. The district business administrator will estimate annual revenues by an objective, analytical process. The district will not include revenue

Exhibit 3-8 (cont'd)

in the budget that cannot be verified with documentation of its source and amount.

B. The district will set fees and user charges in its proprietary funds at a level that fully supports the total direct and indirect costs of the activity.

V. Fund Balance and Reserve Policy

A. In order to maintain and protect the long term financial capacity of the District, total fund balance and reserves in the Maintenance and Operation Fund will be maintained at a level of not less than 5% of total Maintenance and Operation Fund expenditures.

VI. Accounting, Auditing, and Financial Reporting Policies

A. The accounting system will report financial information, on a basis consistent with Generally Accepted Accounting Principals, as established by the Governmental Accounting Standards Board.

B. Regular monthly and annual financial reports will present a summary of financial activity by fund.

C. An independent public accounting firm will be selected by the Board of Education and will perform an annual audit, and will publicly issue their opinion on the district's financial statement.

D. The district will seek to obtain and maintain a Certificate of Achievement for Excellence in Financial Reporting from the Association of School Business Officials. and the Governmental Finance Officers Association.

V. BUDGET DEVELOPMENT PROCESS

1. For the fiscal year beginning July 1, the business administrator prepares a tentative budget which is presented to the Board of Education by the superintendent on or before the preceding June 1.

2. After study, deliberation, possible amendments, and a public hearing, the Board of Education legally adopts the final budget prior to June 22. If the final budget includes a tax rate in excess of the certified tax rate, the final public hearing on the budget must be between July 25 and August 9.

Exhibit 3-9—Simple Description of a Budget Development Process

BUDGET DEVELOPMENT PROCESS

The budget process can be disaggregated conceptually into a five step process that includes: planning, preparation, adoption, implementation, and evaluation. The process is driven by two objectives - to provide every child in the District with the best possible educational opportunities and to maximize the use of available resources. Within this framework, the Board attempts to balance the educational needs of students and the resources available to the District from local, state, and federal sources. The product, the School District's budget that details the revenues and expenditures to support educational programs and services, is a delicate balance of policy choices.

Budget Planning

For the fiscal year that begins July 1, the planning process for budgeting starts the prior September when the Board adopts a budget calendar. The calendar includes. all of the important activities in the budgeting process; the dates on which important decisions are scheduled to be made; and the person responsible for the activity. Once adopted the calendar represents the guidelines for the preparation and adoption of the financial plan of the School District.

Preparation of the Operating Budget

The preparation of the budget is the process of defining service levels such as the course offerings in the educational program; projecting student enrollment; developing staffing allocations; estimating expenditure needs to support programs and services; and projecting available revenues. The process begins when the Director of Pupil Services provides a five-year forecast of elementary enrollment and a ten-year forecast of secondary enrollment to the Board in November. The Board agrees to a forecast of enrollments in December which establishes an important assumption on which per pupil expenditure appropriations, instructional staffing allocations, and service levels such as the number of course sections and the number of transportation vehicles are based.

At the same meeting in December, the Board also approves building budgets that are primarily based on per pupil allocations for the projected student enrollment. The per pupil appropriations are established early in the budget cycle to permit staff involvement in the determination of resource allocations within the buildings. This also permits the acquisition of supplies, materials and equipment at the lowest price through the public bidding process and timely delivery of purchases prior to the opening of the school term. The budget process is continued at the January meeting at which the Board approves the course offerings that will form the educational programs for the next year.

Since salaries and fringe benefits constitute approximately three-quarters of budget expenditures, the Board gives careful consideration to staffing allocations for both instructional and noninstructional positions to provide for defined service levels.

Exhibit 3-9 (cont'd)

The professional staffing needed to support the educational program is a function of both the projected student enrollment approved by the Board in November and the course offerings approved by the Board in January. The staffing needs of the District are constructed on a zero base approach at all levels. The Board considers staffing allocations during the months of February and March at public workshops. Staffing allocations are formally approved in April.

Preparation of the Capital and Other Budgets

The budget development process for the Special Revenue Funds that include the Athletic Fund and the Capital Reserve Fund (the capital budget) and the Enterprise Fund (the food service budget) proceeds concurrently with the foregoing process for the development of the operating budget.

Each year the District updates its five year Capital Reserve Fund plan that provides for the maintenance of facilities. Projects are prioritized based on resolution of safety matters, compliance with state and federal statutes, maintenance of existing facilities, and improvements to District buildings. In the update of the plan, the Directors consider recommendations from the District's architect-of-record, the representatives of the property and casualty insurance providers, members of the District's safety committee, the Director of Operations and Maintenance, the Board's Building and Grounds Committee, and building principals. Funds in the amount equal to one (1) mill of real estate taxes are transferred from the operating budget to help fund expenditures in the five-year building maintenance plan.

In accord with the requirements of the Pennsylvania Department of Education for the establishment of a capital project for new construction or major renovation, the Directors periodically convene a task force comprised of Board members, staff members, and citizens of the community to assess the facility needs of the District. The recommendations from the task force are based on the needs of the educational program, capacity needs derived from enrollment forecasts, and the physical condition of the buildings. Funds for new construction or major renovations are provided for through the issuance of debt. The impact of capital projects are considered in the development of the proposed and projected operating budgets.

The critical elements in the development of the athletic budget are the estimation of program needs and gate receipts for ticketed events. The difference is the contribution required from the operating budget to support the extra-curricular and athletic programs.

The food service budget also has an impact on the operating budget. The food service budget is formulated from an estimation of the participation levels in each school based on projected enrollments. Expenses for labor are predicated on the projected levels of participation in the breakfast and lunch programs converted into meals prepared per day to determine staff. Costs for food are estimated based on the number of meals to be provided. Revenue is based on projected sales to students and

Exhibit 3-9 (cont'd)

staff as well as estimated state and federal support for the school breakfast and lunch programs. The difference between revenues and expenses is the amount of contribution required from the operating budget to provide the food service program.

Budget Adoption, Implementation, and Evaluation

The budgets of the District for the next year are proposed at a Board meeting in May. In May and June, the Board considers the budgets and provides for public input and comment on the financial plan to fund the District's educational programs and services. Final passage of the budgets occurs in June. The implementation of the approved financial plan is discussed in the following section on the budget administration and management process. The final step in the budget process is the evaluation of the financial plan. The results of operations for the fiscal year are set forth annually in the District's Comprehensive Annual Financial Report (CAFR).

Exhibit 3-10—Elaborate Description of a Budget Development Process

TACOMA PUBLIC SCHOOLS
BUDGET PROCESS FOR 1994-95

September 1993

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

September

Budget Advisory Task Force - September 16

A Budget Advisory Task Force was established to provide the Superintendent with options to respond to various funding scenarios based on Initiatives 601 and 602. The Superintendent charged the Committee with giving highest priority to the safety and academic progress of our students. These options represented structural long-term, rather than cosmetic short-term, solutions.

October 1993

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

October

Board Study Session - October 19

A study session was held with the Budget Advisory Task Force and the Board of Directors to review the potential impacts from Initiatives 601 and 602.

Community Information Sessions - October 21 & 26

The Budget Advisory Task Force held community input sessions to provide information on the district budget parameters, assumptions and potential shortfall due to Initiatives 601 and 602. Input from the community was solicited on proposals to balance the impacts.

November 1993

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

November

Election - November 2

Initiative 601 received voter approval on election day. This initiative establishes a limit on state expenditures and requires a two-thirds vote of both houses to raise revenue within the limit. To exceed the limit, it requires a two-thirds vote of both houses AND approval in a November general election.

December 1993

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

December

Program Review

Begin program review of all district categorical programs to determine if there are any potential funding concerns for current and/or future year budgets.

January 1994

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

January

Program Review

The review of district program continues.

Mid-year Staffing Review

An initial review of current year staffing models begins to determine appropriateness. Models are updated to more accurately reflect current assignments, when necessary.

February 1994

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

February

District Budget Committee

Staffing and budget standards will be reviewed by a Budget Committee with input from principals, program managers, etc. Final recommendations will be made during the first week of March. A sub-committee will be developed to meet with individual building administrators.

Election - February 8

Proposition 1 Maintenance and Operation Levy passes.

Exhibit 3-10 (cont'd)

TACOMA PUBLIC SCHOOLS
BUDGET PROCESS FOR 1994-95

March 1994

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

March

Staffing Allocation Meetings

Meetings will be held with principals and program managers to discuss the staffing allocations.

Superintendent/Parent Forum - March 9

Review District goals and budget.

Budget Call - March 18

BRC and Program Managers will meet to receive direction on budget development plan.

Board Study Session - March 24

The Board will provide direction and staff will share the budget calendar and process. Any potential legislative impacts will also be discussed at this time.

April 1994

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

April

Decision Package Due - April 18

Each BRC and Program Manager will complete a decision package which will include a service statement of program description, goals and evaluation criteria.

The Finance Office will summarize completed decision packages and prepare a draft budget for review by the Board of Directors in May.

May 1994

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

May

Budget Review - May 5

The Superintendent's Cabinet, Principals and program managers will review the draft budget for discrepancies and make recommendations for change.

Personnel Impacts - Board Review - May 10

The Board of Directors will review any potential adverse impacts as related to personnel adjustments deemed necessary for balancing the budget.

Budget Update - May 26

Provide an update to the board on the progress of the budget development.

June 1994

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

June

Board Study Session - June 14

The Board of Directors will review presentation materials for community budget information study sessions. The Superintendent's Cabinet, Principals and program managers will review the draft budget for discrepencies and make recommendations for change. This document will also be reviewed by Central staff, bargaining unit reps and the Superintendent's Advisory Council.

Community Study Sessions/Superintendent Forums - June 21 & 22

The Board of Directors will hold a series of budget information study sessions throughout the community to solicit input on the budget recommendations, board goals and priorities. Superintendent will hold forums to discuss the budget with students, staff and parents.

July 1994

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

July

Final Budget Prepared - July 5

The Finance Office will prepare a balanced budget for review by the Board of Directors based on input from the public hearings, Board of Directors and Superintendent.

Budget Adoption - July 7

The Board of Directors will conduct a final review of the budget document allowing for public comment and approval for adoption.

Exhibit 3-10 (cont'd)

TACOMA PUBLIC SCHOOLS BUDGET DEVELOPMENT MODEL 1994 - 1995

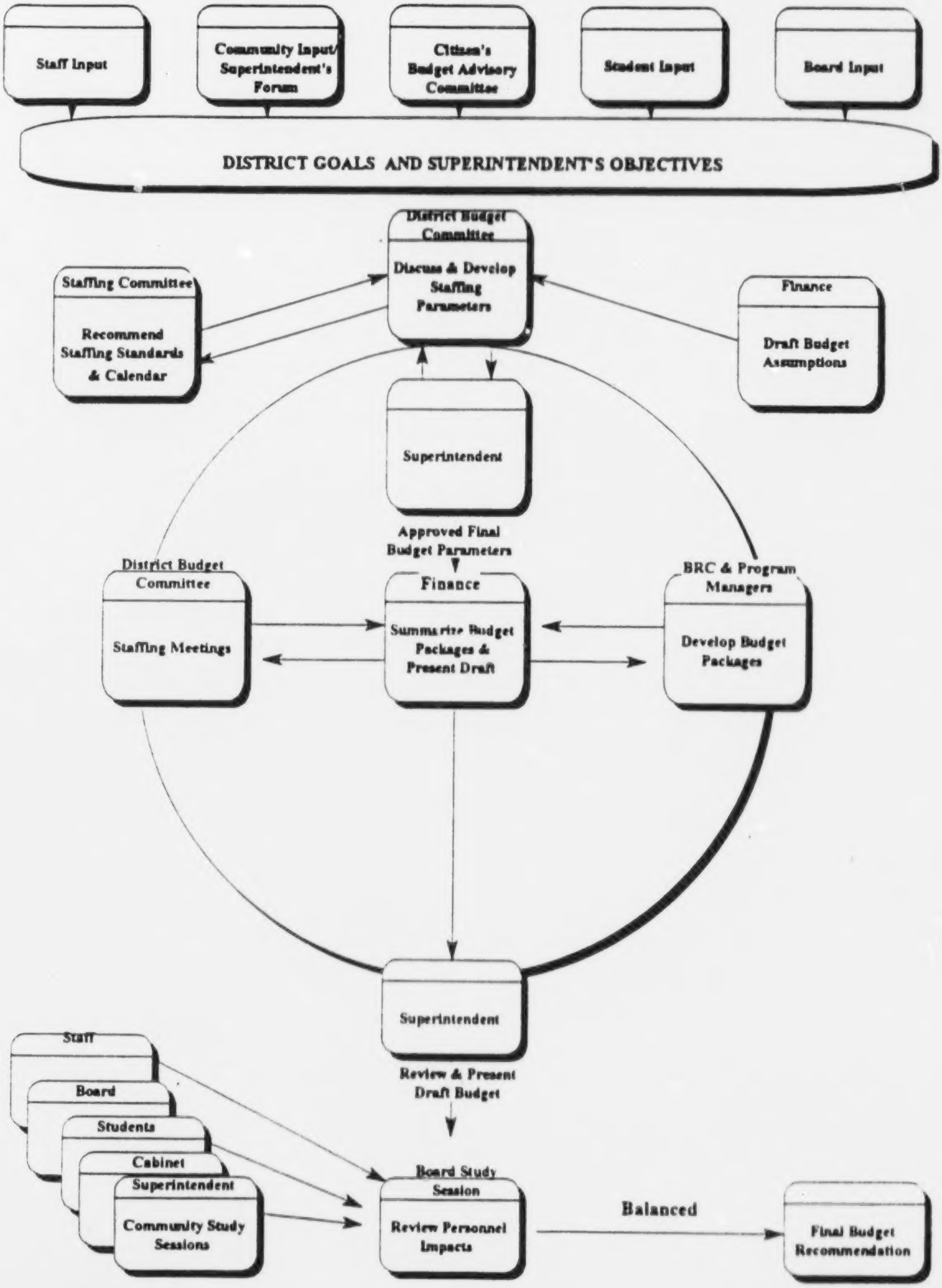
Staff Input
Community Input/ Superintendent's Forum
Citizen's Budget Advisory Committee
Student Input
Board Input
DISTRICT GOALS AND SUPERINTENDENT'S OBJECTIVES
District Budget Committee
Discuss & Develop Staffing Parameters
Staffing Committee
Recommend Staffing Standards & Calendar
Finance
Draft Budget Assumptions
Superintendent
Approved Final Budget Parameters
District Budget Committee
Staffing Meetings
Finance
Summarize Budget Packages & Present Draft
BRC & Program Managers
Develop Budget Packages
Superintendent
Review & Present Draft Budget
Staff
Board
Students
Cabinet
Superintendent
Community Study Sessions
Board Study Session
Review Personnel Impacts
Balanced
Final Budget Recommendation

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Exhibit 3-11—Process for Budget Administration and Management

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

Budget administration and management is the process of regulating expenditures during the fiscal year to ensure that they do not exceed authorized amounts and that they are used for intended, proper, and legal purposes. The management of the budget is accomplished in a variety of ways: monitoring program implementation; controlling expenditures; tracking revenue receipts; making corrections in expenditure allocations to reflect changes in costs, service levels or plans; and reporting to the Board and public on fiscal operations.

During the preparation of the budget, the document itself serves as the vehicle for planning and resource allocation decisions in the District. After the budget is adopted by the Board in June and the appropriations made to the various accounts, it then becomes the major fiscal management tool for administering and controlling expenditures. There are, however, other budget administration and management issues important to the budget process that are discussed below.

Organization for Budget Management

The decision making philosophy and organizational structure of the District for budgeting combines elements of the management team and school site management concepts. It is an approach between centralization and decentralization in philosophy and structure. Many of the decisions in the District are formulated by management teams with the responsibility for budget control at the building or department level (such as: transportation or pupil services).

For example, the Administrative Council, which is comprised of central office administrators and building principals, reviews and approves curriculum recommendations of the Curriculum Advisory Council prior to presentation to the Board for final consideration. The Curriculum Advisory Council is comprised of building principals and members of the professional staff. Teams of administrators and teachers at the central office and building level are thus an important part of the decision-making process for educational programs and curriculum in the District. Funds to support curriculum revisions are then controlled by the Director of Personnel and Curriculum.

The overall spending and revenue plans are coordinated by the central office to keep the District's total expenditures within available revenues. District level coordination is also exercised in such areas as personnel policies which are established and monitored centrally to maintain general uniformity and compliance with negotiated collective bargaining agreements as well as state and federal statutes. However, budgetary allocations to responsibility cost centers, particularly the building budget appropriations, are provided in an unrestricted, lump-sum amount and decisions on how to allocate these monies are made at the site or department level. For example, principals, who are responsibility cost center managers, are required by Board policy to provide participation for the professional staff in the decision making process on the use of building resources through Building Instructional Improvement Committees.

Exhibit 3-11 (cont'd)

BUDGET DEVELOPMENT FLOW CHART

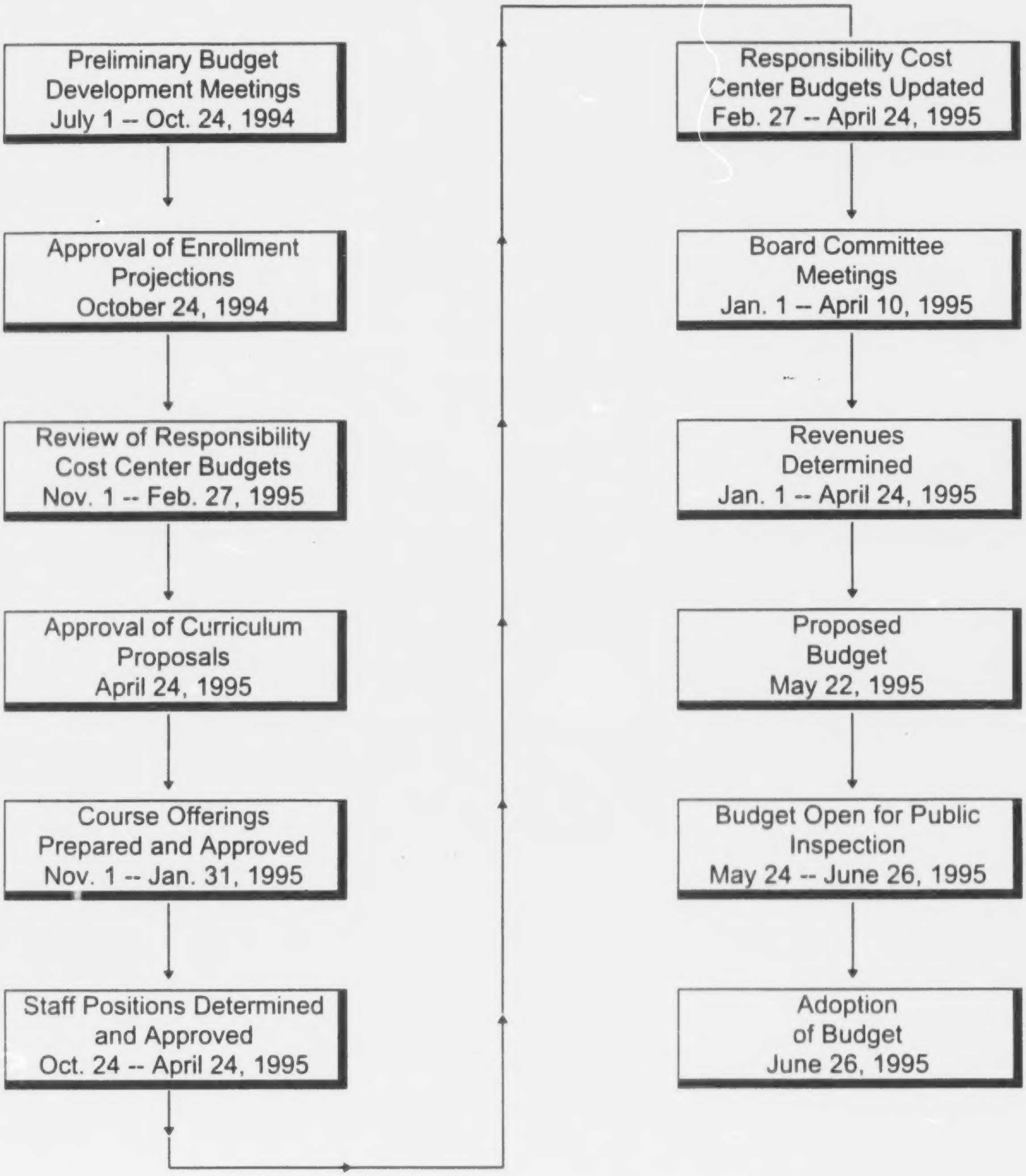

Preliminary Budget Development Meetings July 1 -- Oct. 24, 1994
Approval of Enrollment Projections October 24, 1994
Review of Responsibility Cost Center Budgets Nov. 1 -- Feb. 27, 1995
Approval of Curriculum Proposals April 24, 1995
Course Offerings Prepared and Approved Nov. 1 -- Jan. 31, 1995
Staff Positions Determined and Approved Oct. 24 -- April 24, 1995
Responsibility Cost Center Budgets Updated Feb. 27 -- April 24, 1995
Board Committee Meetings Jan. 1 -- April 10, 1995
Revenues Determined Jan. 1 -- April 24, 1995
Proposed Budget May 22, 1995
Budget Open for Public Inspection May 24 -- June 26, 1995
Adoption of Budget June 26, 1995

Exhibit 3-11 (cont'd)

Expenditure Control and Approvals

For management control purposes, the operating budget (General Fund) of the District is disaggregated into twenty-five (25) responsibility cost centers. A budget manager (an administrator or coordinator such as a Building Principal or Transportation Coordinator) is accountable for the management of the financial resources approved by the Board for each of the twenty-five responsibility cost centers in the operating budget. In addition, the Athletic Coordinator and the Food Service Coordinator are assigned as the budget manager for the Athletic Fund and the Enterprise Fund, respectively. The Business Administrator is the budget manager for the Capital Reserve Fund. Thus, every expenditure appropriation in the District's budgets is assigned to a responsibility cost center manager who is accountable for the proper expenditure of funds.

Each of the budget managers is authorized to approve the expenditure of funds within their respective responsibility cost center appropriations, provided that funds are expended in accord with District purchasing procedures and legal requirements. Administrative regulations require that all purchase orders be forwarded to the business office to verify availability of funds, proper account coding, and compliance with legal purchasing procedures. All bid awards and contracts must be approved by the Board of Directors. The Business Administrator also carefully monitors comparisons between budget and actual expenditures to maintain cost control and to insure against overspending.

Encumbrance Control

Another important component in the District's financial control and reporting system is the encumbrance of funds. Encumbrances are obligations in the form of purchase orders, contracts, or salary commitments chargeable to an appropriation and for which part of the appropriation is reserved. The purpose for the encumbrance of funds is to insure that obligations are recognized as soon as financial commitments are made. Otherwise, the accounting system would only record actual amounts entered into the expenditure accounts, not those that are planned or anticipated. In short, the encumbrance of funds is an important control measure to prevent the inadvertent overexpenditure of budget appropriations due to the lack of information about future commitments. For budgetary purposes, appropriations lapse at fiscal year-end and outstanding encumbrances at year-end are canceled.

Transfers between Budget Accounts

The budget is a spending plan based on a series of assumptions and estimates. Rarely, if ever, will all of the actual expenditures be equal to the detailed budget estimates. As actual expenditures are incurred, adjustments are required in the budget between accounts to cover higher than expected costs or to provide for an unanticipated expense. However, District controls on the transfer of funds insure that expenditures do not exceed available financial resources.

Exhibit 3-11 (cont'd)

Responsibility cost center managers have the authority to transfer funds between accounts that increase or decrease appropriated amounts with certain constraints. Such constraints include that transfers between responsibility cost centers, whether between funds or within a fund, or revisions that alter the total revenues and expenditures of any fund must be approved by the School Board in advance. In addition, transfers between functions within a responsibility cost center must also have the prior approval of the Board of School Directors. For example, appropriations for instruction cannot be transferred to support services or vice versa without prior Board approval.

Management Information and Reporting for Control

The District maintains an interactive, on-line budgetary accounting and control system that provides reports to assist Board Members, the Business Administrator, and responsibility cost center managers in administering, monitoring and controlling the implementation of the budget. The information from the automated accounting information system is important and relevant in evaluating the financial condition of the District and the fiscal performance of responsibility cost center managers.

The reports produced from the information system are designed for specific District needs and to meet state and federal reporting requirements. Among the most important of the documents for management control purposes are expenditure reports which are prepared by function and by responsibility cost center. Revenue reports are also prepared that track receipts against budget.

While revenue and expenditure reports are primarily for internal use for management control, the District also prepares a Comprehensive Annual Financial Report (CAFR) to report the results of operations. The CAFR includes such reports as a combined balance sheet for all fund types and a combined statement of revenue, expenditures and changes in fund balances for all governmental funds.

CHAPTER 4

Financial Section

Budgets are financial planning and decision-making documents. They contain information to assist public officials with revenue-raising and spending decisions. Because budgets are financial documents, they place heavy emphasis on the presentation of financial data and more specifically, budgetary data. The financial section presents the heart of the school budget document—the budget financial schedules. These schedules present the proposed and adopted budgets for a school entity and its subunits. ASBO's award criteria set minimum requirements for the manner and methods by which these budgets are presented.

CONTENTS

The MBA award criteria set minimum requirements for this section of the budget document, including:

1. Explanation of financial structure (funds) and budget classifications
2. Scope and format of budget presentations (i.e., schedules)
3. Description of revenue sources, assumptions and trends
4. Listing of capital spending and major projects
5. Description of capital spending impact on operating budgets
6. Analysis of indebtedness
7. Explanation of the basis of budgeting

Although the criteria allow for latitude in how these items are presented, they are very specific about the scope and order of data presentation.

Explanation of Financial Structure and Budget Classifications

The budget should include an explanation of how a school entity's finances and budget are organized. The MBA criteria do not specify the extent to which the document should explain this structure but, at a minimum, it should describe the entity's legal autonomy, fiscal independence, fund structure and budget revenue and expenditure classification system. The budget can present this information in a variety of ways and at various levels of detail. Exhibits 4-1 and 4-2 illustrate how much variation exists among budget documents.

Exhibit 4-1 (page 53) goes into some detail explaining the school district's legal autonomy, fiscal independence as well as its size, scope and fund structure. The document devotes less narrative to explaining its budget classification system—the way in which revenues and expenditures are classified for budgetary purposes. It does include, however, at the back of the financial section, a detailed description of functional expenditure classifications (e.g., instructional services) used in the budget.

Exhibit 4-2 (page 55) places greater emphasis on describing the district's budget classifications than it does on explaining its financial structure. This document contains a complete list of revenue and expenditure classifications (i.e., location, function, object and program) and their corresponding account codes. The budget presentations (schedules) list these account codes as well as the classifications. Although it is not essential to display codes in the budget (in fact, it may be confusing to citizens and other document users), some find it facilitates recording of budgetary data into accounting records.

Scope and Format of Budget Presentation

The core of a budget document consists of a series of individual budgets—separate presentations or schedules of budgeted resources and resource allocations. The financial section contains both summary and detailed budget schedules. The level of detail contained in these schedules may be stipulated by state and/or local law. The MBA award criteria address the design and makeup of these budget schedules. These criteria set some minimum requirements as well as offer some alternatives regarding the following.

Include All Governmental and Proprietary Funds

The budget should include presentations for all governmental and proprietary funds at required levels. School entities must include both governmental and proprietary funds. Some entities may include budget presentations for fiduciary funds although there is little practical reason to budget for these funds and they are not required under the award criteria.

MBA criteria require budget presentations at the legal level—either established by state/provincial law or the level adopted by the school's governing body. At a minimum, the criteria require presentations to include revenues by source and expenditures by function and object. If there is a difference between the legal level of presentation and the minimum level of presentation set by the criteria, budget presentations (schedules) should be shown at the lower level (most detailed level) of presentation.

As an option, budgets may also be presented by program, location and/or administrative unit. Cross-classification—displaying the expenditures in different ways (e.g., program, object, location, administrative unit)—can provide decision makers with different perspectives on spending.

Use a Pyramid Approach

The criteria establish a sequence for the presentations or schedules contained in the financial section. The pyramid approach in school budgeting refers to the presentation of summary schedules first, followed by the more detailed schedules. Specifically, the criteria require that a summary of all funds precede budget presentations of individual funds. Optional program, location and administrative unit budget presentations should follow the individual fund presentations. Whenever a summary budget schedule groups individual budgets, the school entity should follow this pyramid approach.

Present at Least Two Years of Data

Budget presentations should include information on all available resources and spending; specifically, budget schedules should display information on fund balances, revenues, expenditures and other financing sources/uses. This data should be shown for at least two years: either current year budget or the estimated current year, and the proposed budget year. The budget schedules in the financial section may also display data for prior year actuals at the same level of detail as presented for the proposed budget year. The school entity may choose instead to show this latter information in the document's Informational Section.

Exhibit 4-3 (page 61) contains five budget presentations (schedules), including graphs, from a school budget document's financial section. Following the pyramid approach, it includes a summary schedule for all governmental fund types ("Budget Combined Statement of Revenues, Expenditures and Changes in Fund Balances"), a summary schedule for the general fund ("Summary Statement of Revenues, Expenditures and Changes in Fund Balances, Maintenance and Operation Fund"), a detailed schedule for revenue sources within this general fund ("Revenues—Maintenance and Operation Fund"), and a detailed schedule for expenditures by function and object within the general fund ("Expenditure Report by Object" and "Expenditures—Maintenance and Operation Fund"). Only one of seven pages of the detailed expenditure schedule by function is shown here (e.g., "Instruction"). Not shown here, but included in the budget document, are summary and detailed schedules for proprietary funds.

In this example, the school district met and exceeded all the requirements for budget presentations. The summary schedule for all governmental fund types (called "Budgeted Combined Statement" in the exhibit) includes financial data for the budget year (1994-95) and current year estimated (1993-94). This schedule exceeds the MBA requirements by providing data for three prior years as well. The school district also includes more data than is required in the summary and detailed schedules for revenues and expenditures within the general fund ("Maintenance and Operation Fund").

Moreover, the level of detail within each of the detailed schedules also goes beyond the minimum requirements set by the award criteria. For example, the district simply could have displayed expenditures by major object (e.g., salaries, employee benefits) rather than minor object (e.g., certified teacher salaries, state retirement benefits) within function. In this case, the district may be presenting the additional detail because it is required by state law, local board policy, or preference of the school district's administrator.

Exhibit 4-4 (page 69) shows an alternative format for the presentations required under this criteria. It includes a summary for all funds ("Comparative Summary of Fund Balances, Estimated Revenues and Appropriations"), a summary for governmental fund types ("Summary of Fund Balances, Estimated Revenues and Approved Appropriations"), a detailed schedule for general fund revenue sources ("General Fund Revenues"), and a detailed schedule of expenditures by function and object for the general fund ("General Fund Appropriations by Function and Object").

This school district does not have any proprietary funds; therefore, the comparative summary is a condensed version of the governmental fund type summary. Not shown in this exhibit are the summary and detailed schedules for the other governmental funds.

The MBA criteria allow school entities to also present budgets by program, location and/or administrative unit. Exhibit 4-5 (page 76) shows how administrative unit and program data might be presented. It includes a summary schedule for a departmental budget ("Superintendent's Office") followed by a detailed schedule for one of seven programs within this administrative unit ("Deputy Superintendent"). This detailed schedule combines expenditure data with program and performance data to provide a complete budget picture for one school program.

The number of variations on budget presentations is nearly limitless. The MBA criteria identify the minimum requirements: budgets to be presented for all Governmental and Proprietary Funds, a presentation of revenues by source, and expenditures by function and object at the level of detail required by law or formally approved by a school entity's governing body. The criteria encourage presentations tailored to the individual needs of each entity so long as these minimum requirements are satisfied.

Description of Revenue Sources, Assumptions and Trends

The revenue data contained in the budget schedules tell one part of the revenue story—the amount of revenues to be raised or expected to be raised during the budget year. Because reliable revenue estimates are essential for good budgeting, additional information is needed to tell the complete story. That is why the MBA criteria require a description of revenue sources, an explanation of underlying assumptions for revenue estimates and a discussion of significant revenue trends. The combination of all three provides decision makers with information to judge the adequacy and reliability of projected revenues.

The description of revenue sources typically includes information on the origin, nature and size of a tax or revenue base as well as the rate or formula upon which a tax or fee is assessed and intergovernmental revenue is distributed. Exhibit 4-6 (page 79) is a good example of revenue source descriptions. In addition to brief narrative to describe each source, this summary lists the total amount budgeted for each source so the reader does not have to look up that information in a budget schedule.

Historical trend information is often key to judging the quality of revenue estimates because many estimates are extrapolated from historical trends. Tables or graphs of multi-year revenue data are effective ways of depicting trends. Graphs, such as those in Exhibit 4-7 (page 80), are particularly effective because they show differences between revenue sources over several years.

An explanation of the assumptions underlying revenue estimates is especially useful if a revenue source is very unpredictable or subject to appropriation by a higher level of government. By stating assumptions, decision makers can decide whether revenue estimates are reasonable or likely to change before or after budget adoption. Exhibit 4-8 (page 81) includes an explanation of revenue assumptions within its discussion of significant trends and assumptions for revenues and expenditures. Exhibit 4-6 also discusses underlying assumptions within its description of revenue sources.

Summary of Capital Spending and Major Projects

Some entities budget for capital spending in a separate document. Whether appropriations for capital projects are authorized in the operating budget or a separate capital budget, MBA criteria require schools to include capital expenditures for the budget year in the operating budget. In addition, the criteria require a listing of major capital projects within the document.

Exhibit 4-9 (page 84) is one example of a capital project listing with the corresponding expenditures. The first page lists both major and minor projects and the following page shows an optional five-year capital plan for each of the district's schools. Not shown here is the budget schedule for the capital projects fund, which shows revenue and expenditure data for prior, current and budget years.

Exhibit 4-10 (page 86) is another example of a capital spending summary and major projects. This summary includes a more detailed description of each project, including a breakdown of project costs and the impact on the operating budget.

Description of Capital Spending Impact on the Operating Budget

Capital improvements and other types of capital spending can have a major impact on the operating budgets. The construction of new schools can have the most dramatic effect on operating budgets. Smaller capital projects, such as a roof repair, can also affect the operating budget. The MBA requires some assessment, preferably quantitative, of direct and indirect costs and savings or other service impacts that result from capital spending. Exhibit 4-10 (page 86) provides one example of such an assessment. Incorporated in the capital project summary is a brief description of the operating budget impact. This assessment could be improved with an estimate of actual dollar savings or costs.

Summary and Analysis of Indebtedness

Like capital spending, debt can also affect future operating budgets. In addition, state laws and regulations place strict limitations on the use and amount of debt incurred by public agencies. Because of the far-reaching implications of indebtedness, MBA criteria require information on current debt obligations, the relationship between current and legal debt limits and the effects of existing debt levels on current and future budgets.

Exhibit 4-11 (page 87) summarizes the district's current debt load, capital facility needs that may require future borrowing and the present debt margin. This district successfully used a combination of narrative and data to satisfy this award criterion. Any number of different formats could succeed as well.

Explanation of Budgeting Basis

Many governments do not use the same basis of accounting for budgetary purposes as they do for financial reporting purposes. There are many practical reasons for this, particularly the emphasis on the current flow of resources in budgeting. Because of these differences, MBA criteria require an explanation of the "basis of budgeting" followed in the preparation of the school budget. Exhibit 4-12 (page 90) offers a good example of a narrative that explains the major differences between the basis of accounting and basis of budgeting for this particular jurisdiction.

CHECKLIST

☐ An explanation of the financial structure of the school entity by fund is included.

☐ The classification of revenues and expenditures used in the budget is described.

☐ Budget presentations for all governmental and proprietary funds, at the either legal level required by state law or at the level adopted by the governing body, are included.

☐ These budget presentations include revenues by source and expenditures by function and object.

☐ A summary of all budgeted funds is presented first in this section, followed by presentations for individual funds.

☐ Budget presentations include fund balances, revenues, expenditures and other financing sources/uses for at least the current year and budget year.

☐ A description of major revenue sources, including state/local funding structure and regulations, if necessary, is provided.

☐ Underlying assumptions for revenue estimates and significant revenue trends are discussed.

☐ Capital expenditures and major capital projects for the budget year are listed in this section.

☐ A description of the impact of capital spending on current and future operating budgets is provided.

☐ This section includes financial data on current debt obligations and information on current debt margins and the impact of existing debt levels on current and future budgets.

☐ The basis of budgeting for all funds is explained.

Exhibit 4-1—Budget Documents Emphasizing Budgetary Purpose

I. THE DISTRICT ENTITY

The District is Legally Autonomous

The legal name of the District is the Board of Education of Salt Lake City School District. In order to distinguish the District entity from the legislative body which governs the District the name Salt Lake City School District is used to describe the District entity.

The boundaries of the District are coterminous with the boundaries of Salt Lake City, however, the School District is an independent entity. The Board of Education of Salt Lake City is separately elected by the citizens of Salt Lake City in a general popular election.

The District was created by Article X, Section 6 of the Constitution of the State of Utah, which was passed by a vote of the people on the first Tuesday of November, 1875, and accepted by the United States Government on January 4, 1896. The laws of the State of Utah give the District all of the usual corporate powers that would distinguish it as being legally separate from Salt Lake City and the State of Utah and any of its other political subdivisions.

The District is Fiscally Independent

The laws of the State of Utah give the District the power to levy taxes, determine fees and other charges, approve and modify budgets, and issue debt without approval from any other government. There are some ministerial approvals required of Salt Lake County and the State Tax Commission for the purpose of assuring that the District has followed the law regarding budgeting and assessing taxes, but there are no substantive approvals required. The District is also subject to the general oversight of the Utah State Board of Education. This generally includes an approval process that is compliance oriented and is more ministerial in nature than substantive.

District Size and Scope

The District serves a general population of approximately 160,000 spread over an area of 87 square miles. The District currently consists of 35 schools: three high schools (grade 9-12); five middle schools (grade 7-8); and 27 elementary schools (grade K-6). In addition, the District operates several alternative programs: a community education department, consisting of adult education; an alternative high school and middle school; parent cooperative programs; programs for motivated students and for the handicapped; and other special services. The District currently has 25,698 (fall of 1993) students enrolled in its regular day school programs.

The District Fund Structure

All of the financial activity of the District is segregated into various funds. A fund is a fiscal and accounting entity; it is in substance an accounting

Exhibit 4-1 (cont'd)

segregation of financial resources each with cash and other assets, liabilities, and residual equity or balance. Generally accepted accounting standards have defined and classified funds used by all kinds of governments. The District follows these fund definitions and, therefore, district funds are grouped into three general categories: ***Governmental Funds, Proprietary Funds, and Fiduciary Funds.***

Resources segregated into the ***Governmental Fund*** category are those used for the usual governmental services financed by taxes, state, and federal aid. Resources segregated into the ***Proprietary Fund*** category are those used to finance activities similar to those found in the private sector and are usually financed at least partially from some sort of user charge. Resources segregated into ***Fiduciary Funds*** are those held by the government as a trustee or agent for some other entity or group.

The District uses four types of ***Governmental Funds***: a General Fund (the Maintenance and Operation Fund); a Special Revenue Fund (the Special Revenue Programs Fund); three Capital Projects Funds (the Capital Outlay Fund, the Capital Bond Fund, and the Capital Reserve Fund); and a Debt Service Fund. The District uses six ***Proprietary Funds***: an Enterprise Fund (the School Food Services Fund); and five Internal Service Funds (the Warehouse Fund, Printing and Graphics Fund, Audio-Visual Repair Lab Fund, Buildings and Grounds Fund, and Vehicle Maintenance Fund). The District uses three ***Fiduciary Funds***: The Salt Lake Foundation Trust Fund; the Deferred Compensation Trust Fund; and the Student Activities Agency Fund. A description of the activities financed and accounted for in each of these funds precedes the detail budget for each fund presented in this budget document. The District does not present budgets for the three Fiduciary Funds in this document. Fiduciary Fund budgets are prepared for administrative purposes, but these budgets do not require formal approval.

System of Classifying Revenue and Expenditures

Revenues of the District are classified by fund and source. Revenues are grouped into three divisions: ***Local Sources***, ***State Sources***, and ***Federal Sources***. Some examples of major revenue sources in each division are: ***Local Sources*** - property tax and interest on investments; ***State Sources*** - State Aid Minimum School Program and State Special Education; and ***Federal Sources*** - ECIA Chapter I Disadvantaged and P.L. 94/142 Education for all handicapped.

Expenditures are classified by fund, program, location or organizational unit, function, and object. The District does not present program, location, or organizational unit budgets in this document and expenditures presented herein are classified by fund, function, and object. Some examples of function classifications are Instructional Services and Counseling and Attendance Services. An explanation of all function classifications is included at the end of this financial section. Some examples of expenditure objects are: salaries, other employee benefits, insurance, professional services, etc.

Exhibit 4-2—Budget Documents Emphasizing Budget Classifications

District Financial Structure

The East Irondequoit Central School District is created as a local government entity under the laws of the State of New York. It has independent taxing authority within restrictions specified in the Education and Local Finance laws. The board of education adopts an annual general fund budget, subject to approval by the qualified voters of the district. If the voters fail to approve a proposed budget, the board of education may submit the same or a different budget for a public vote or adopt a contingent budget without voter approval. A contingent budget may include those items determined by the board to be "ordinary and contingent expenses" necessary to the operation of the district. State laws prohibits certain expenses, such as interscholastic athletics and purchases of equipment from being included in contingent budgets.

Much of the administration of the budget is delegated to the Superintendent of Schools and the Assistant Superintendent for Business Administration. The Board of Education oversees budget administration through regular financial reports submitted by the Assistant Superintendent for Business Administration and the district's Treasurer. A Board of Education Finance Committee receives detailed explanations of these reports on a monthly basis.

The district operates a number of funds other than the district's general fund as permitted by law. These include:

Special Aid Fund - to segregate certain revenues, primarily federal entitlements, and expenditures from general district monies.

School Lunch Fund - to account for all operations of the school lunch and breakfast programs.

Debt Service Fund - for all principal and interest payments on long term obligations of the district.

Capital Fund - to account for revenues and expenses related to approved capital projects undertaken by the district. While financial reporting is done annually, expenses are normally incurred on a project rather than an annual basis.

Risk Retention Fund - activated in the 1994-95 school year, this fund will contain revenues and expenses related to the district's self insured unemployment benefits program.

Classification of Revenues and Expenses

Both revenues and expenses are classified according to requirements of the New York State Uniform System of Accounts (NYSUSA). Expenses are further subdivided into account codes which meet the district's needs for budget administration and decision making. Classifications are constant among all funds.

Revenues are currently classified only at the level required by NYSUSA. Four digit revenue codes help to group classifications of revenues. Local revenues are in the 1000-2999 series, state revenues in the 3000-3999 series, and federal revenues in the 4000-4999 series. The 5000-5999 series include miscellaneous revenue sources including interfund transfers and issuance of debt.

Following are the revenue codes currently in use in the East Irondequoit Central School District.

Exhibit 4-2 (cont'd)

Revenue Codes

1000-2999 - Local Sources

1001	Real Property Taxes
1081	Payment-Lieu of Tax
1090	Interest and Penalties
1120	Nonproperty Tax
1311	Tuition - Day School
1315	Continuing Education Tuition
1335	Other Student Fees/Charge
1410	Admissions
1440	Sale of Reimbursable Meals
1445	Other Cafeteria Sales
2230	Tuition - Other Districts
2235	Services Provided for BOCES
2280	Health Services for Other Districts
2389	Other Services for Other Districts
2401	Interest and Earnings
2410	Rental - Real Property
2413	Rental - Real Property - BOCES
2414	Rental - Equipment
2450	Commissions
2650	Sale of Scrap & Excess
2701	BOCES Refund-Prior Year
2703	Other Refunds-Prior Years
2705	Gifts and Donations
2710	Premiums on Obligations
2770	Section 4410 Preschool
2770	Other Unclassified Revenues
2801	Interfund Revenues

3000-3999 - State Sources

3101	Formula Operating Aid
3102	Lottery Aid
3103	BOCES Aid
3190	School Food Service Reimbursement
3260	Textbook Aid
3262	Computer Software Aid
3263	Library Loan Program
3281	Employment Prep Aid
3289	Sec. 4408 Summer Programs
3289	Sec. 4408 Summer Transportation
3289	Other State Aid

4000-4999 - Federal Sources

4126	ESEA Chapter 1, Basic Grant
4127	ESEA Chapter 1, Handicapped
4128	ESEA Chapter 2
4190	Federal Surplus Food
4256	Individuals with Disabilities Education Act
4289	Other Federal Aid
4601	Medicaid Assistance

5000-5999 - Miscellaneous Sources

5031	Interfund Transfers
5710	Serial Bonds Issued
5731	Bond Anticipation Notes Redeemed from Appropriations

Expenses are categorized through use of four section account codes in the following format:

00-0000-000-000
Location-Function-Object-Program

Location Codes

Prior to the 1994-95 budget year, only a small number of account codes, mostly supplies and building level contractual services, were assigned a location code. Most other account codes were simply grouped at a districtwide level. Preparation of the 1994-95 budget involved a significant expansion of the number of account codes which were grouped by location. Actual administration of the 1994-95 budget will involve complete implementation of location codes.

The two digit location code is used primarily to designate the supervisor with responsibility for budget development and administration.

Exhibit 4-2 (cont'd)

Location Codes

02 Durand Eastman
04 Helendale Road
05 Ivan Green
06 Junior High
07 Senior High
08 Laurelton Pardee
09 Transportation
10 Buildings and Grounds
21 Board of Education
22 Superintendent
23 Business Office
24 Personnel
25 Curriculum and Staff Development
26 Educational Services
28 Communications
29 School Lunch
30 Central Services
31 Districtwide Instruction
35 Interscholastic Athletics
36 Health Services
50 Employee Benefits
60 Debt Service
70 Interfund Transfers

Function Codes

Function codes are prescribed by the NYSUSA and are administered without modification. Functions describe broad classifications of expenditures by the purpose they serve, such as employee benefits, personnel administration and regular classroom instruction. Numbering allows for logical groupings of function codes as shown below. Those codes beginning with the digit "1" are general support accounts. A "2" denotes instruction, "5" means transportation, and "9" is set aside for undistributed expenses.

Function Codes

1000-1999 - General Support

1010 Board of Education
1040 District Clerk
1060 District Meeting
1240 Superintendent
1310 Business Administration
1320 Auditing
1325 Treasurer
1330 Tax Collection
1345 Purchasing
1420 Legal Services
1430 Personnel Administration
1480 Public Information
1620 Custodial Services
1621 Maintenance and Grounds
1670 Central Printing and Mailing
1680 Central Data Processing
1900-1999 Miscellaneous

2000-2999 - Instruction

2010 Curriculum Development
2020 Building Administration and Supervision
2060 Research and Development
2070 Inservice Training
2110 Regular Classroom Instruction
2250 Pupils With Handicapping Conditions
2280 Occupational Education
2330 Special Schools
2610 Library and Audio Visual
2630 Computer Assisted Instruction
2810 Guidance
2815 Health Services
2820 Psychological Services
2825 Social Work Services
2830 Pupil Personnel Services
2850 Co-Curricular Activities
2855 Interscholastic Athletics

5000-5999 - Transportation

5510 Transportation
5540 Contracted Transportation
5581 Transportation from BOCES

8000-8999 - Community Services

8070 Census

9000-9999 - Undistributed

9010-9100 Employee Benefits
9700-9799 Debt Service
9901-9999 Interfund Transfers

Exhibit 4-2 (cont'd)

Object Codes

Objects of expense describe the type of expenditure being made, in other words, what was purchased. It might be salaries of certificated personnel, materials and supplies, and contractual expenses. NYSUSA requirements are fairly broad, so object codes are subdivided by the school district to allow for a better description of the expenditure. For instance, contractual services are simply grouped together using a ".4" suffix to a function code. The district uses a three digit object code which would begin with the digit "4" to indicate a contractual expense, but would be described more specifically, such as 463 for postage, or 447 for telephone service, or 462 for advertising.

Object Codes

110 1/2 Day Kindergarten Salaries
116 Kindergarten Screening
120 K-6 Teacher Salaries
121 K-6 Salary Increments-Undetermined
124 Elementary Home Teaching Salary
130 7-12 Teacher Salaries
134 Secondary Home Teaching Salary
140 Substitute Teacher Salaries
142 Inservice Substitutes
151 Certificated Salaries
153 Certificated Stipends
155 Curriculum Leader Salary
156 Certificated Summer Work
159 Driver Training Test Salary
161 Classified Salaries
162 Monitors
164 Shift Differential
166 Classified Summer Work
167 Overtime
169 Classified Substitutes
204 Equipment
400 Miscellaneous Contracts
402 Testing Services
410 Insurance
412 Music Festivals
421 Bookbinding Service
422 Machine Rentals
423 Copier Maintenance/Service Contracts
424 Film Rental
425 Music Field Trips
426 Field Trips
427 Public Transportation Service
428 Interscholastic Athletic Trips
429 Transportation Contract
430 Classroom Rental
431 Special Transportation
432 Legal Services Retainer
436 Interscholastic Official
437 Purchased Services
439 Professional Services
441 Fuel Oil
442 Natural Gas
444 Sewage Treatment
445 Electricity
446 Water
447 Telephone
448 Sewer Assessments
449 Pure Water Assessments
452 Waste Removal
453 Athletic Uniform Reconditioning
455 Equipment Repair
456 Facility Improvements
460 Library State Aided Materials
461 Library Books
462 Advertising
463 Postage
464 Mileage
465 Conferences and Travel
466 Non-Teaching Conferences
467 Memberships
468 State Aided Instructional Software
471 Tuition-New York State Schools
472 Tuition-All Other Schools
481 Parochial Textbooks
482 Textbooks
484 Workbooks
485 Instructional Periodicals
490 BOCES Services
500 Office Supplies
501 Instructional Supplies
502 Supplemental Supplies
505 Publications/Newsletter
517 Periodicals/Supply
537 Commencement Supply
553 Grounds Development Supplies
559 Swimming Pool Supply
560 Custodial Supplies
590 Vehicle Supplies
591 Gas for Contracts
600 Debt Service Principal
700 Debt Service Interest
800 Employee Benefits
801 Dental Benefits
802 Health Insurance Copayment Reimbursements
900-960 Interfund Transfers

Exhibit 4-2 (cont'd)

Program Codes

The 1994-95 budget was developed without a program code component to the account code structure. The board of education and administration have committed to full implementation of a program budget by the 1995-96 school year. In order to allow for meaningful program level decisions to be made in developing that year's budget, program budget coding will be phased in for administration of parts of the 1994-95 budget.

The three digit program code is designed to provide the district with better data for long term decision making related to allocation of resources among programs.

Program Codes

100-199 - Central Services

101 Board of Education
102 Superintendent
103 Business Administration
104 Personnel
105 Public Information
110 Benefits Coordination
120 Legal Services
121 Labor Relations
150 Central Printing
151 Central Mailing
160 Security
161 Student Supervision
170 Data Processing
175 Unallocated Central Services
176 BOCES Rent Charges

200-211 - Grade Levels

200 Kindergarten
201 Grade 1
202 Grade 2
203 Grade 3
204 Grade 4
205 Grade 5
206 Grade 6
207 Elementary-Unallocated
210 Secondary-Unallocated
211 Unallocated Instruction

230-239 - Special Areas

230 Physical Education
231 Vocal Music
232 Instrumental Music
233 Art
234 Performing Arts
235 Fine Arts
236 Music

300-309 - Core Subject Areas

300 Reading/Language Arts
301 English
302 Social Studies
303 Math
304 Science
305 Foreign Language
306 Business Education
307 Technology
308 Home Economics
309 Health Education

350-359 - Instructional Technology

350 Library/Instructional Media
351 Audio Visual
352 Instructional Computing

360-379 - Special/Other Schools

360 Occupational Education
365 Employment Preparation
370 Summer School
371 Foster Care Placement Tuition

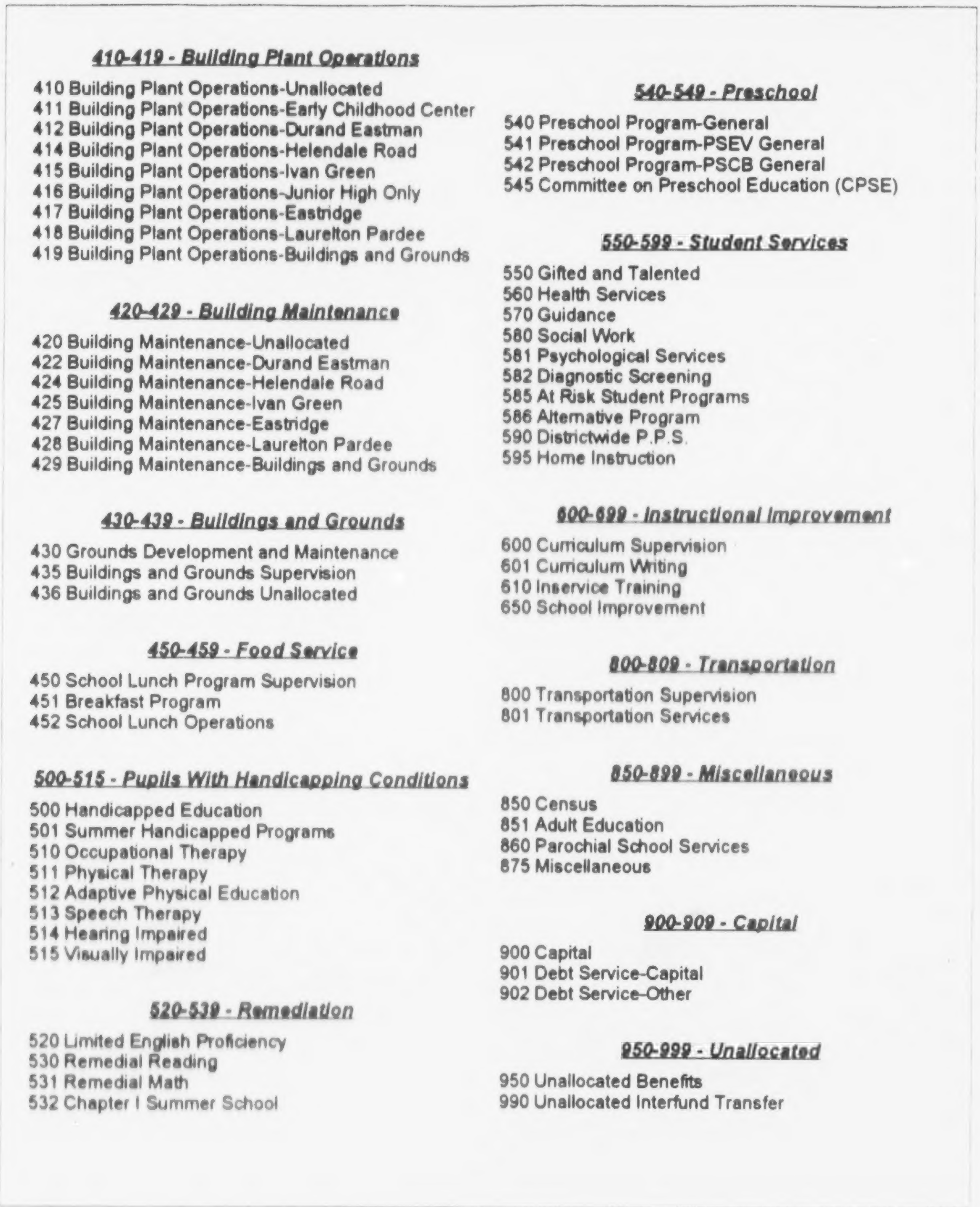
380-399 - Activities

380 Extracurricular Activities
381 Marching Band
390 Interscholastic Athletics
391 Interscholastic Athletics-Junior High School
392 Interscholastic Athletics-Senior High School

400-409 - Building Level Instruction

400 Building Administration
401 Building Instructional Operations
402 Student Assessment

Exhibit 4-2 (cont'd)



410-419 - Building Plant Operations

410 Building Plant Operations-Unallocated
411 Building Plant Operations-Early Childhood Center
412 Building Plant Operations-Durand Eastman
414 Building Plant Operations-Helendale Road
415 Building Plant Operations-Ivan Green
416 Building Plant Operations-Junior High Only
417 Building Plant Operations-Eastridge
418 Building Plant Operations-Laurelton Pardee
419 Building Plant Operations-Buildings and Grounds

420-429 - Building Maintenance

420 Building Maintenance-Unallocated
422 Building Maintenance-Durand Eastman
424 Building Maintenance-Helendale Road
425 Building Maintenance-Ivan Green
427 Building Maintenance-Eastridge
428 Building Maintenance-Laurelton Pardee
429 Building Maintenance-Buildings and Grounds

430-439 - Buildings and Grounds

430 Grounds Development and Maintenance
435 Buildings and Grounds Supervision
436 Buildings and Grounds Unallocated

450-459 - Food Service

450 School Lunch Program Supervision
451 Breakfast Program
452 School Lunch Operations

500-515 - Pupils With Handicapping Conditions

500 Handicapped Education
501 Summer Handicapped Programs
510 Occupational Therapy
511 Physical Therapy
512 Adaptive Physical Education
513 Speech Therapy
514 Hearing Impaired
515 Visually Impaired

520-539 - Remediation

520 Limited English Proficiency
530 Remedial Reading
531 Remedial Math
532 Chapter I Summer School

540-549 - Preschool

540 Preschool Program-General
541 Preschool Program-PSEV General
542 Preschool Program-PSCB General
545 Committee on Preschool Education (CPSE)

550-599 - Student Services

550 Gifted and Talented
560 Health Services
570 Guidance
580 Social Work
581 Psychological Services
582 Diagnostic Screening
585 At Risk Student Programs
586 Alternative Program
590 Districtwide P.P.S.
595 Home Instruction

600-699 - Instructional Improvement

600 Curriculum Supervision
601 Curriculum Writing
610 Inservice Training
650 School Improvement

800-809 - Transportation

800 Transportation Supervision
801 Transportation Services

850-899 - Miscellaneous

850 Census
851 Adult Education
860 Parochial School Services
875 Miscellaneous

900-909 - Capital

900 Capital
901 Debt Service-Capital
902 Debt Service-Other

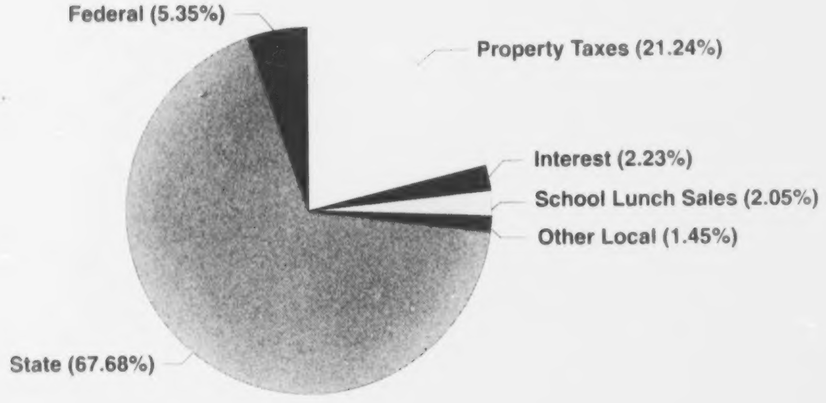
950-999 - Unallocated

950 Unallocated Benefits
990 Unallocated Interfund Transfer

Exhibit 4-3—Budget Presentation Documents, by Program

WHERE THE MONEY COMES FROM

Revenues Fiscal Year 1994-95



WHERE THE MONEY GOES

Expenditures Fiscal Year 1994-95

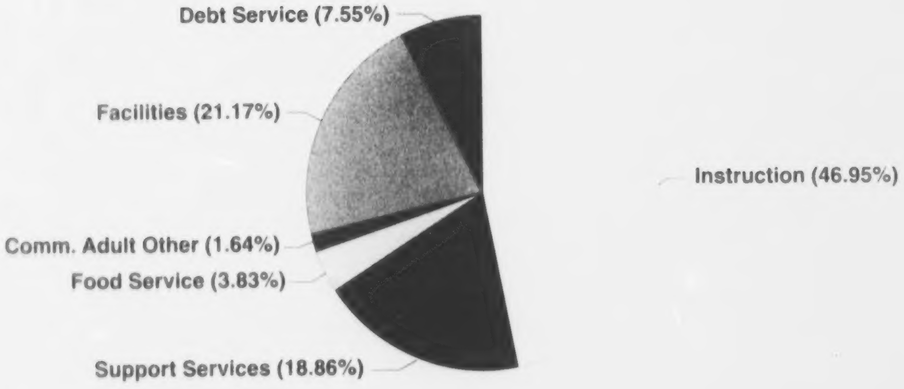


Exhibit 4-3 (cont'd)

ALPINE SCHOOL DISTRICT
Budgeted Combined Statement of Revenues,
Expenditures and Changes in Fund Balances
Governmental Funds
Fiscal Year 1994-95
With Comparative Totals for Prior Years

	Maintenance and Operation	Capital Projects	Debt Service	School Lunch	Non K-12 Programs	trACE
Revenues:						
Property Taxes	$17,420,976	$458,081	$13,214,956	-	$121,461	-
Interest From Investments	1,300,000	1,768,600	109,854	85,000	11,400	-
School Lunch Sales	-	-	-	3,017,005	-	-
Other Local Revenue	1,655,058	-	-	-	377,610	100,000
State Revenue	95,489,742	1,600,000	-	652,544	1,714,893	35,475
Federal Revenue	4,580,095	-	-	3,073,537	208,709	-
Total Revenues	120,445,871	3,826,681	13,324,810	6,828,086	2,434,073	135,475
Expenditures:						
Instruction	85,984,468	132,000	-	-	-	-
Support Services:						
Students Services	3,540,819	-	-	-	-	-
Instructional Staff	5,342,846	-	-	-	-	-
District General Administration	646,494	-	-	-	-	-
School Administration	7,110,893	-	-	-	-	-
Business Services	761,026	-	-	-	-	-
Operation & Maintenance of Plant	12,090,448	-	-	-	-	-
Student Transportation	4,019,488	-	-	-	-	-
Central Services	990,991	-	-	-	-	-
Other Support	83,000	-	-	-	-	-
Food Service	-	-	-	7,019,082	-	-
Community, Adult & Other	-	-	-	-	2,774,015	242,047
Facilities Acquisition	-	38,834,598	-	-	-	-
Debt Service	-	-	13,850,894	-	-	-
Total Expenditures	120,570,473	38,966,598	13,850,894	7,019,082	2,774,015	242,047
Excess (Deficiency) of Revenues over Expenditures	(124,602)	(35,139,917)	(526,084)	(190,996)	(339,942)	(106,572)
Other Financing Sources:						
Operating Transfer In (Out)	(545,893)	-	-	-	320,777	104,116
Sale of Fixed Assets	-	20,000	-	-	-	-
Bond Proceeds	-	73,000,000	-	-	-	-
Total Other Finacing Sources	(545,893)	73,020,000	0	0	320,777	104,116
Excess (Deficiency) of Revenues and Other Sources over Expenditures	(670,495)	37,880,083	(526,084)	(190,996)	(19,165)	(2,456)
Fund Balances:						
Beginning of Year	7,297,768	4,126,370	526,084	1,884,275	101,043	23,457
End of Year	$6,627,273	$42,006,453	$0	$1,693,279	$81,878	$21,001

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Exhibit 4-3 (cont'd)

Totals (Memorandum Only)				
Budgeted 1994-95	Estimated 1993-94	Actual 1992-93	Actual 1991-92	Actual 1990-91
$31,215,474	$26,483,655	$23,615,794	$19,870,411	$18,566,525
3,274,854	1,878,333	2,444,166	1,792,878	2,961,902
3,017,005	2,965,000	2,897,380	2,863,172	2,903,563
2,132,668	2,228,509	2,384,268	1,911,873	1,595,024
99,492,654	94,670,517	86,154,363	81,271,579	76,643,395
7,862,341	8,121,186	7,241,843	6,333,673	5,815,557
146,994,996	136,347,200	124,737,814	114,043,586	108,485,966
86,116,468	81,474,932	72,829,509	69,013,398	64,446,860
3,540,819	3,283,450	2,799,200	2,780,309	2,540,353
5,342,846	4,955,375	4,117,531	3,921,727	3,661,914
646,494	648,233	546,180	543,634	544,933
7,110,893	6,467,944	5,800,368	5,724,201	5,435,935
761,026	719,037	685,211	665,501	616,068
12,090,448	12,368,775	10,877,472	9,760,644	9,421,214
4,019,488	3,729,772	3,340,861	3,119,680	3,155,397
990,991	841,128	747,044	680,796	687,736
83,000	83,000	77,527	54,320	71,525
7,019,082	6,890,164	5,976,341	5,891,599	6,174,929
3,016,062	3,100,886	3,332,333	2,995,579	2,257,999
38,834,598	15,788,759	20,912,739	4,788,656	7,535,842
13,850,894	9,153,900	8,552,434	7,557,318	7,555,805
183,423,109	149,505,355	140,594,750	117,497,362	114,106,510
(36,428,113)	(13,158,155)	(15,856,936)	(3,453,776)	(5,620,544)
(121,000)	(121,000)	(298,516)	562,022	(121,000)
20,000	20,000	71,362	554,590	23,705
73,000,000	0	29,695,775	0	0
72,899,000	(101,000)	29,468,621	1,116,612	(97,295)
36,470,887	(13,259,155)	13,611,685	(2,337,164)	(5,717,839)
13,958,997	27,218,152	13,606,467	15,943,631	21,661,470
$50,429,884	$13,958,997	$27,218,152	$13,606,467	$15,943,631

Exhibit 4-3 (cont'd)

SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

MAINTENANCE & OPERATION FUND

	Actual 1991-92	Actual 1992-93	Original Budget 1993-94	Estimated Final 1993-94	Anticipated Budget 1994-95
Revenues					
Local Sources	14,324,259	17,651,293	18,530,281	19,615,736	20,376,034
State Sources	78,011,022	82,635,864	88,161,794	90,493,829	95,489,742
Federal Sources	3,256,151	3,976,205	4,237,653	4,819,573	4,580,095
Total Revenues	95,591,432	104,263,362	110,929,728	114,929,138	120,445,871
Expenditures					
Instruction	68,725,748	72,829,509	78,766,062	81,343,557	85,984,468
Support Services					
Students	2,780,309	2,799,200	3,180,185	3,283,450	3,540,819
Instructional Staff	3,921,727	4,117,531	5,062,495	4,955,375	5,342,846
District General Administration	543,634	546,180	626,770	648,233	646,494
School Administration	5,724,201	5,800,368	6,649,961	6,467,944	7,110,893
Business	665,501	685,211	723,226	719,037	761,026
Operation & Maintenance of Plant	9,760,644	10,877,472	11,091,121	12,368,775	12,090,448
Student Transportation	3,119,680	3,340,861	3,762,960	3,729,772	4,019,488
Central	680,796	747,044	840,983	841,128	990,991
Other Support	54,320	77,527	83,000	83,000	83,000
Community and Adult Service	22,680	22,675	0	0	0
Total Expenditures	95,999,240	101,843,578	110,786,763	114,440,271	120,570,473
Excess (Deficiency) of Revenues	(407,808)	2,419,784	142,965	488,867	(124,602)
Operating Transfer In (Out)	417,138	(719,100)	(535,639)	(535,639)	(545,893)
Excess (Deficiency) of Revenues & Other Financing Uses	9,330	1,700,684	(392,674)	(46,772)	(670,495)
Fund Balance					
Beginning of Year	5,634,526	5,643,856	5,857,798	7,344,540	7,297,768
End of Year	$5,643,856	$7,344,540	$5,465,124	$7,297,768	$6,627,273

Exhibit 4-3 (cont'd)

REVENUES - MAINTENANCE AND OPERATION FUND	Actual 1991-92	Actual 1992-93	Original Budget 1993-94	Final Budget 1993-94	Anticipated Budget 1994-95
REVENUES FROM LOCAL SOURCES					
Property Tax	11,693,627	14,985,016	15,845,753	16,804,770	17,420,976
Tuition from out of state students	0	0	0	65,000	60,000
Drivers Education Fees (Behind-the-Wheel)	97,483	98,976	82,500	82,500	88,130
Miscellaneous Fees	108,336	154,262	120,000	120,000	140,000
Textbook Fee	318,432	294,679	340,000	340,000	340,000
Interest from Investments	1,259,863	1,191,046	1,210,000	1,236,000	1,300,000
Rental of Facilities	31,927	23,513	52,700	23,700	25,200
Rental of Buses	137,888	267,772	231,200	261,200	391,200
Other Local Revenues	251,703	446,029	223,128	257,566	185,528
Indirect School Lunch Cost	425,000	190,000	425,000	425,000	425,000
Total Local Revenues	14,324,259	17,651,293	18,530,281	19,615,736	20,376,034
REVENUES FROM STATE SOURCES					
Unrestricted Minimum School Program	45,794,352	47,598,249	51,410,834	51,695,176	55,095,993
Restricted Minimum School Program	14,689,772	15,736,363	16,137,156	17,214,418	17,718,907
Retirement and Social Security	12,969,527	13,605,552	14,222,394	14,429,159	15,757,954
Board Leeway/Voted Leeway	991,743	981,921	2,041,376	1,984,130	2,237,318
Local Incentive Program	0	0	0	0	0
Health Insurance	0	0	0	0	0
Transporation Reimbursement	2,205,465	3,003,807	2,816,776	3,263,216	3,520,065
Utilities & Insurance	0	0	0	0	0
Drivers Education (Behind-the-Wheel)	121,322	232,350	291,780	319,098	360,961
Experimental - Developmental	84,326	247,997	262,207	284,483	203,181
Efficiency Improvement	5,400	5,030	0	8,465	0
Class Size Reduction	0	327,479	34,221	34,688	0
Productivity	64,776	0	0	0	0
Incentives for Excellence	18,639	38,563	36,000	38,166	38,947
Centennial Schools	0	0	0	169,040	0
Year Round Schools	38,315	1,968	0	0	0
Outcome-based Education	2,632	0	0	0	0
Technology/New Development	0	0	0	0	0
Peeps/Excellence in Education	3,861	0	0	15,000	0
Asbestos Abatement	0	35,237	0	0	0
Arts Education in Public School	23,112	28,271	31,900	17,217	0
Shift in Focus	10,647	0	0	0	0
Media Supplemental	28,342	1,780	0	0	0
Educational Technology	870,511	730,446	636,850	699,702	556,416
Teacher & Classroom Supplies	0	0	240,300	230,050	0
Utah State Training School	0	0	0	0	0
Other State Revenues	88,280	60,851	0	91,821	0
Total State Revenues	78,011,022	82,635,864	88,161,794	90,493,829	95,489,742

Exhibit 4-3 (cont'd)

REVENUES - MAINTENANCE AND OPERATION FUND	Actual 1991-92	Actual 1992-93	Original Budget 1993-94	Final Budget 1993-94	Anticipated Budget 1994-95
REVENUES FROM FEDERAL SOURCES					
Chapter I - Disadvantaged	1,229,443	1,454,445	1,491,388	1,828,752	1,890,939
Chapter II - Block Grant	243,885	301,187	299,712	301,639	285,676
Inservice Math/Science	51,169	73,317	95,000	120,000	0
Indian Education	7,129	17,238	15,611	13,857	0
Neglected and Delinquent	11,164	10,969	11,479	4,381	6,000
Migrant Education	102,972	108,241	102,003	116,308	120,001
89-313 Handicapped	0	0	0	0	0
94-142 Handicapped	1,115,040	1,337,148	1,516,605	1,566,325	1,476,396
Job Partnership Training Act	55,701	78,537	83,000	83,000	83,000
Vocational Education	138,146	246,585	353,732	444,261	439,261
Adult Education	0	0	0	0	0
Refugee Children	0	3,226	0	10,272	0
Drug-Free School	255,758	286,367	269,123	278,822	278,822
Miscellaneous	45,744	58,945	0	51,956	
Total Federal Revenues	3,256,151	3,976,205	4,237,653	4,819,573	4,580,095
TOTAL REVENUES	95,591,432	104,263,362	110,929,728	114,929,138	120,445,871

Exhibit 4-3 (cont'd)

ALPINE SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND
EXPENDITURE REPORT BY OBJECT

	Actual 1991-92		Actual 1992-93		Estimated Final 1993-94		Budget 1994-95	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Salaries	62,410,005	65.01%	65,842,924	64.65%	72,582,591	63.42%	77,522,922	64.30%
Employees Benefits	22,505,153	23.44%	22,423,378	22.02%	25,088,524	21.92%	27,737,722	23.01%
Professional Services	667,916	0.70%	768,037	0.75%	1,131,023	0.99%	916,216	0.76%
Property Services	736,902	0.77%	711,183	0.70%	880,007	0.77%	953,307	0.79%
Purchased Services	926,306	0.96%	1,050,741	1.03%	1,240,786	1.08%	1,398,333	1.16%
Supplies	7,332,212	7.64%	9,392,287	9.22%	11,281,286	9.86%	10,683,201	8.86%
Equipment	1,368,965	1.43%	1,607,163	1.58%	2,138,740	1.87%	1,254,137	1.04%
Other (Dues, etc.)	51,781	0.05%	47,865	0.05%	97,314	0.09%	104,635	0.09%
	95,999,240	100.00%	101,843,578	100.00%	114,440,271	100.00%	120,570,473	100.00%

Alpine School District

Objects of Expenditures 1993-94

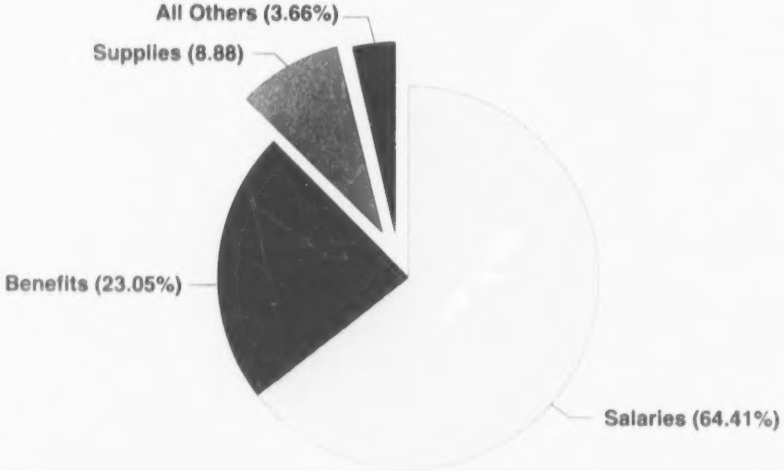

Exhibit 4-3 (cont'd)

EXPENDITURES - MAINTENANCE AND OPERATION FUND	Actual 1991-92	Actual 1992-93	Original Budget 1993-94	Final Budget 1993-94	Anticipated Budget 1994-95
INSTRUCTION					
Salaries					
Certified Teachers	43,066,193	45,478,599	48,975,079	49,375,138	53,064,274
Hourly Teachers	2,421,508	2,493,471	2,664,084	3,007,604	2,849,837
Coaching Addendas	81,415	65,461	95,218	95,218	95,218
Substitute Teachers	578,619	626,121	660,126	669,319	649,916
Contract Teacher Aides	832,620	799,628	870,998	816,650	884,938
Hourly Teacher Aides	686,664	959,653	1,131,001	1,363,702	1,402,815
Total Salaries	47,667,019	50,422,933	54,396,506	55,327,631	58,946,998
Employee Benefits					
State Retirement	6,950,668	6,706,962	7,288,389	7,363,203	8,266,225
Social Security	3,643,449	3,847,175	4,161,497	4,230,834	4,508,965
Group Insurance	6,188,221	6,157,355	6,856,447	6,915,312	7,673,807
Industrial Insurance	186,863	197,561	212,244	215,688	229,892
Unemployment Insurance	18,481	39,643	50,000	50,000	50,000
Total Employee Benefits	16,987,682	16,948,696	18,568,577	18,775,037	20,728,889
Purchased Services					
Insurance Expense - Drivers Ed.	18,524	18,808	23,700	18,130	18,130
Contracted Services	131,066	278,809	371,456	595,622	405,654
UVCC Registration	213,838	139,465	125,300	122,747	127,158
Activity Field Trips	5,142	102,234	111,200	116,200	244,819
Mileage and Other Travel	66,658	67,269	88,702	96,499	84,318
Total Purchased Services	435,228	606,585	720,358	949,198	880,079
Supplies and Materials					
Supplies	1,703,965	2,454,286	2,863,233	3,307,462	3,334,665
Textbooks	589,091	785,149	824,080	850,779	836,000
All Other Materials	13,658	19,446	18,550	19,810	16,200
Total Supplies and Materials	2,306,714	3,258,881	3,705,863	4,178,051	4,186,865
Instructional Equipment	1,329,105	1,592,414	1,374,758	2,113,640	1,241,637
TOTAL INSTRUCTION	68,725,748	72,829,509	78,766,062	81,343,557	85,984,468

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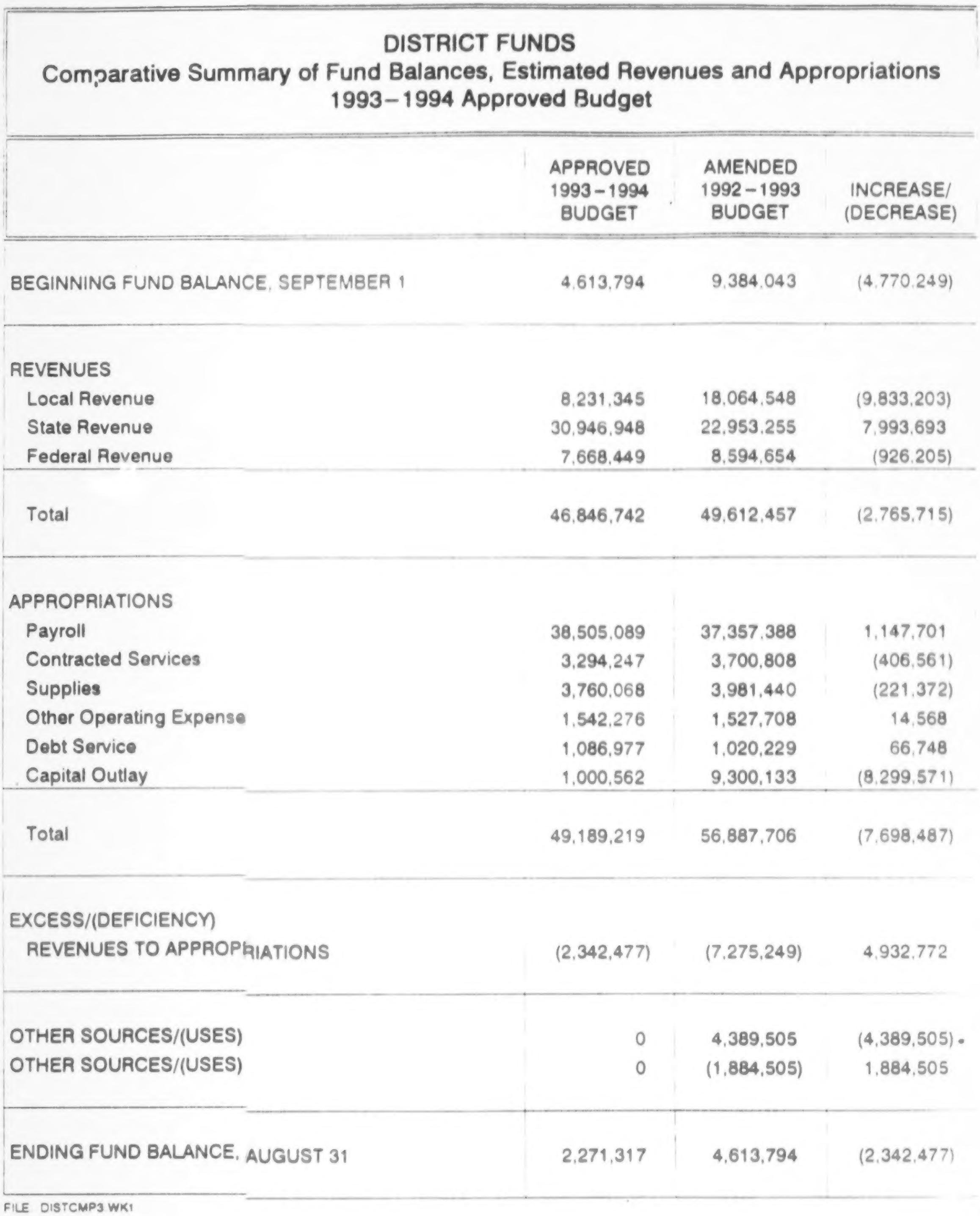
Exhibit 4-4—Budget Presentation Documents, by Year



DISTRICT FUNDS
Comparative Summary of Fund Balances, Estimated Revenues and Appropriations
1993–1994 Approved Budget

	APPROVED 1993–1994 BUDGET	AMENDED 1992–1993 BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE, SEPTEMBER 1	4,613,794	9,384,043	(4,770,249)
REVENUES			
Local Revenue	8,231,345	18,064,548	(9,833,203)
State Revenue	30,946,948	22,953,255	7,993,693
Federal Revenue	7,668,449	8,594,654	(926,205)
Total	46,846,742	49,612,457	(2,765,715)
APPROPRIATIONS			
Payroll	38,505,089	37,357,388	1,147,701
Contracted Services	3,294,247	3,700,808	(406,561)
Supplies	3,760,068	3,981,440	(221,372)
Other Operating Expense	1,542,276	1,527,708	14,568
Debt Service	1,086,977	1,020,229	66,748
Capital Outlay	1,000,562	9,300,133	(8,299,571)
Total	49,189,219	56,887,706	(7,698,487)
EXCESS/(DEFICIENCY) REVENUES TO APPROPRIATIONS	(2,342,477)	(7,275,249)	4,932,772
OTHER SOURCES/(USES)	0	4,389,505	(4,389,505)
OTHER SOURCES/(USES)	0	(1,884,505)	1,884,505
ENDING FUND BALANCE, AUGUST 31	2,271,317	4,613,794	(2,342,477)

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Exhibit 4-4 (cont'd)

DISTRICT FUNDS
Summary of Fund Balances, Estimated Revenues and Approved Appropriations
1993–1994 Approved Budget

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL ALL FUNDS
BEGINNING FUND BALANCE, SEPT 1	4,171,630	393,414	10,970	37,778	4,613,792
REVENUES					
Local Revenue	7,645,056	586,289	0	0	8,231,345
State Revenue	30,798,748	148,200	0	0	30,946,948
Federal Revenue	378,267	7,290,182	0	0	7,668,449
Total	38,822,071	8,024,671	0	0	46,846,742
APPROPRIATIONS					
Payroll	33,291,126	5,213,963	0	0	38,505,089
Contracted Services	2,777,832	516,415	0	0	3,294,247
Supplies & Materials	2,013,681	1,746,387	0	0	3,760,068
Other Operating Expenses	1,302,998	239,278	0	0	1,542,276
Debt Service	1,022,717	64,260	0	0	1,086,977
Capital Outlay	572,729	427,833	0	0	1,000,562
Total	40,981,083	8,208,136	0	0	49,189,219
EXCESS/(DEFICIENCY) REVENUES TO APPROPRIATIONS	(2,159,012)	(183,465)	0	0	(2,342,477)
ENDING FUND BALANCE, AUG. 31	2,012,618	209,949	10,970	37,778	2,271,315

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Exhibit 4-4 (cont'd)

GENERAL FUND REVENUES
1993–1994 APPROVED BUDGET

		APPROVED 1993–1994 BUDGET	AMENDED 1992–1993 BUDGET	INCREASE/ (DECREASE)
REVENUE FROM LOCAL, INTERMEDIATE & OUT-OF-STATE SOURCES & TRANSFERS				
LOCAL REAL & PERSONAL PROPERTY TAXES				
5711	TAXES, CURRENT YEAR LEVY	6,838,887	1,450,517	5,388,370
5713	TAXES, PRIOR YEARS	230,000	202,000	28,000
5719	PENALTIES, INTEREST & OTHER TAX REVENUES	185,000	229,600	(44,600)
		7,253,887	**1,882,117**	**5,371,770**
TUITION & FEES				
5731	TUITION & FEES – LOCALLY DEFINED	0	0	0
5732	TUITION & FEES – LOCALLY DEFINED	0	4,152	(4,152)
5733	TUITION & FEES – LOCALLY DEFINED	0	37,951	(37,951)
5734	TUITION & FEES – LOCALLY DEFINED	0	0	0
5739	TUITION & FEES	90,169	95,620	(5,451)
		90,169	**137,723**	**(47,554)**
CO–CURRICULAR, ENTERPRISING SERVICES OR ACTIVITIES				
5752	ATHLETIC ACTIVITY	0	45,000	(45,000)
5753	EXTRACURRICULAR/CO–CURRICULAR ACTIVITY OTHER THAN ATHLETICS	0	27,432	(27,432)
5755	CO–CURRICULAR OR ENTERPRISING SERVICES/ACTIVITIES – LOCALLY DEFINED	0	4,509	(4,509)
		0	**76,941**	**(76,941)**
OTHER REVENUE FROM LOCAL SOURCES				
5762	EARNINGS FROM TEMPORARY DEPOSITS & INVESTMENTS	200,000	363,100	(163,100)
5764	RENT	25,000	34,131	(9,131)
5765	GIFTS & BEQUESTS	50,000	45,951	4,049
5769	MISCELLANEOUS REVENUE FROM LOCAL SOURCES	26,000	75,898	(49,898)
		301,000	**519,080**	**(218,080)**
REVENUE FROM INTERMEDIATE SOURCES				
5771	TIER 1 DISTRIBUTION FROM CED	0	14,711,793	(14,711,793)
5778	COUNTY EDUCATION DISTRICT	0	0	0
5779	MISCELLANEOUS REVENUE FROM INTERMEDIATE SOURCES	0	1,100	(1,100)
		0	**14,712,893**	**(14,712,893)**
TOTAL 5700		**7,645,056**	**17,328,754**	**(9,683,698)**

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Exhibit 4-4 (cont'd)

GENERAL FUND REVENUES
1993–1994 APPROVED BUDGET

	APPROVED 1993–1994 BUDGET	AMENDED 1992–1993 BUDGET	INCREASE/ (DECREASE)
STATE PROGRAM REVENUES			
PER CAPITA & FOUNDATION REVENUES			
5811 PER CAPITA APPORTIONMENT	3,262,479	3,150,189	112,290
5812 FOUNDATION ENTITLEMENTS	24,510,527	19,196,841	5,313,686
	27,773,006	**22,347,030**	**5,425,976**
OTHER STATE PROGRAM REVENUES			
5853 TECHNOLOGY	0	265,754	(265,754)
5859 MISCELLANEOUS STATE PROGRAM REVENUES	40,000	163,744	(123,744)
	40,000	**429,498**	**(389,498)**
REVENUES FROM OTHER TEXAS GOVERNMENTAL AGENCIES			
5869 OTHER REVENUES FROM OTHER TEXAS GOVERNMENTAL AGENCIES	2,985,742	31,974	2,953,768
	2,985,742	**31,974**	**2,953,768**
TOTAL 5800	**30,798,748**	**22,808,502**	**7,990,246**
FEDERAL PROGRAM REVENUES & NON–REVENUE RECEIPTS			
FEDERALLY DISTRIBUTED REVENUES			
5911 IMPACT AID	250,000	266,364	(16,364)
5929 MISCELLANEOUS FEDERALLY DISTRIBUTED REVENUES	28,267	39,000	(10,733)
	278,267	**305,364**	**(27,097)**
OTHER STATE DISTRIBUTED FEDERAL PROGRAM REVENUES			
5969 MISCELLANEOUS STATE DISTRIBUTED FEDERAL PROGRAM REVENUES	100,000	130,014	(30,014)
	100,000	**130,014**	**(30,014)**
TOTAL 5900	**378,267**	**435,378**	**(57,111)**
TOTAL GENERAL FUND REVENUES	**38,822,071**	**40,572,634**	**(1,750,563)**

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Exhibit 4-4 (cont'd)

GENERAL FUND
APPROPRIATIONS BY FUNCTION AND OBJECT
1993–1994 APPROVED BUDGET

FUNCTION OBJECT		1993–1994 APPROVED BUDGET	1992–1993 AMENDED BUDGET	INCREASE/ (DECREASE)	PERCENTAGE CHANGE
11 INSTRUCTION					
6100	PAYROLL COSTS	22,640,297	21,608,759	1,031,538	4.77%
6200	PROFESSIONAL & CONTRACTED SERVICES	183,255	191,514	(8,259)	−4.31%
6300	SUPPLIES & MATERIALS	765,188	715,303	49,885	6.97%
6400	OTHER OPERATING EXPENSES	121,175	97,902	23,273	23.77%
6500	DEBT SERVICE	0	0	0	0.00%
6600	CAPITAL OUTLAY	262,076	562,365	(300,289)	−53.40%
		23,971,991 ✓	23,175,843	796,148	3.44%
21 INSTRUCTIONAL ADMINISTRATION					
6100	PAYROLL COSTS	489,247	464,733	24,514	5.27%
6200	PROFESSIONAL & CONTRACTED SERVICES	59,607	39,889	19,718	49.43%
6300	SUPPLIES & MATERIALS	88,930	48,858	40,072	82.02%
6400	OTHER OPERATING EXPENSES	22,472	23,930	(1,458)	−6.09%
6500	DEBT SERVICE	0	0	0	0.00%
6600	CAPITAL OUTLAY	0	36,176	(36,176)	−100.00%
		660,256	613,586	46,670	7.61%
22 INSTRUCTIONAL RESOURCES & MEDIA SERVICES					
6100	PAYROLL COSTS	875,953	854,024	21,929	2.57%
6200	PROFESSIONAL & CONTRACTED SERVICES	19,686	23,667	(3,981)	−16.82%
6300	SUPPLIES & MATERIALS	32,184	40,207	(8,023)	−19.95%
6400	OTHER OPERATING EXPENSES	3,278	2,591	687	26.51%
6500	DEBT SERVICE	0	0	0	0.00%
6600	CAPITAL OUTLAY	95,121	288,205	(193,084)	−67.00%
		1,026,222	1,208,694	(182,472)	−15.10%
23 SCHOOL ADMINISTRATION					
6100	PAYROLL COSTS	2,053,813	1,941,040	112,773	5.81%
6200	PROFESSIONAL & CONTRACTED SERVICES	40,100	31,528	8,572	27.19%
6300	SUPPLIES & MATERIALS	61,469	94,168	(32,699)	−34.72%
6400	OTHER OPERATING EXPENSES	45,143	47,637	(2,494)	−5.24%
6500	DEBT SERVICE	0	0	0	0.00%
6600	CAPITAL OUTLAY	12,756	34,782	(22,026)	−63.33%
		2,213,281	2,149,155	64,126	2.98%
25 CURRICULUM & INSTRUCTIONAL STAFF DEVELOPMENT					
6100	PAYROLL COSTS	413,773	384,215	29,558	7.69%
6200	PROFESSIONAL & CONTRACTED SERVICES	146,590	254,952	(108,362)	−42.50%
6300	SUPPLIES & MATERIALS	215,045	131,172	83,873	63.94%
6400	OTHER OPERATING EXPENSES	85,959	46,890	39,069	83.32%
6500	DEBT SERVICE	0	0	0	0.00%
6600	CAPITAL OUTLAY	30	1,047	(1,017)	−97.13%
		861,397	818,276	43,121	5.27%
31 GUIDANCE & COUNSELING SERVICES					
6100	PAYROLL COSTS	947,350	822,349	125,001	15.20%
6200	PROFESSIONAL & CONTRACTED SERVICES	6,825	4,159	2,666	64.10%
6300	SUPPLIES & MATERIALS	47,580	73,337	(25,757)	−35.12%
6400	OTHER OPERATING EXPENSES	31,423	25,569	5,854	22.89%
6500	DEBT SERVICE	0	0	0	0.00%
6600	CAPITAL OUTLAY	0	1,852	(1,852)	−100.00%
		1,033,178 ✓	927,266	105,912	11.42%

Exhibit 4-4 (cont'd)

GENERAL FUND
APPROPRIATIONS BY FUNCTION AND OBJECT
1993–1994 APPROVED BUDGET

FUNCTION OBJECT		1993–1994 APPROVED BUDGET	1992–1993 AMENDED BUDGET	INCREASE/ (DECREASE)	PERCENTAGE CHANGE
32 ATTENDANCE & SOCIAL WORK SERVICES					
6100	PAYROLL COSTS	40,131	95,275	(55,144)	−57.88%
6200	PROFESSIONAL & CONTRACTED SERVICES	1,392	18,333	(16,941)	−92.41%
6300	SUPPLIES & MATERIALS	5,802	10,058	(4,256)	−42.31%
6400	OTHER OPERATING EXPENSES	8,068	6,705	1,363	20.33%
6500	DEBT SERVICE	0	0	0	0.00%
6600	CAPITAL OUTLAY	0	8,631	(8,631)	−100.00%
		55,393	139,002	(83,609)	−60.15%
33 HEALTH SERVICES					
6100	PAYROLL COSTS	374,628	341,763	32,865	9.62%
6200	PROFESSIONAL & CONTRACTED SERVICES	4,932	1,728	3,204	185.42%
6300	SUPPLIES & MATERIALS	7,567	5,953	1,614	27.11%
6400	OTHER OPERATING EXPENSES	5,130	5,700	(570)	−10.00%
6500	DEBT SERVICE	0	0	0	0.00%
6600	CAPITAL OUTLAY	0	380	(380)	−100.00%
		392,257	355,524	36,733	10.33%
34 PUPIL TRANSPORTATION REGULAR					
6100	PAYROLL COSTS	664,889	688,187	(23,298)	−3.39%
6200	PROFESSIONAL & CONTRACTED SERVICES	21,150	26,724	(5,574)	−20.86%
6300	SUPPLIES & MATERIALS	136,269	181,998	(45,729)	−25.13%
6400	OTHER OPERATING EXPENSES	96,880	70,753	26,127	36.93%
6500	DEBT SERVICE	0	0	0	0.00%
6600	CAPITAL OUTLAY	0	621,425	(621,425)	−100.00%
		919,188	1,589,087	(669,899)	−42.16%
36 CO–CURRICULAR ACTIVITIES					
6100	PAYROLL COSTS	551,992	540,378	11,614	2.15%
6200	PROFESSIONAL & CONTRACTED SERVICES	51,494	44,189	7,305	16.53%
6300	SUPPLIES & MATERIALS	175,544	249,228	(73,684)	−29.56%
6400	OTHER OPERATING EXPENSES	569,083	573,492	(4,409)	−0.77%
6500	DEBT SERVICE	0	0	0	0.00%
6600	CAPITAL OUTLAY	41,138	166,024	(124,886)	−75.22%
		1,389,251	1,573,311	(184,060)	−11.70%
37 FOOD SERVICES					
6100	PAYROLL COSTS	16,505	18,604	(2,099)	−11.28%
6200	PROFESSIONAL & CONTRACTED SERVICES	0	0	0	0.00%
6300	SUPPLIES & MATERIALS	2,700	2,925	(225)	−7.69%
6400	OTHER OPERATING EXPENSES	0	0	0	0.00%
6500	DEBT SERVICE	0	0	0	0.00%
6600	CAPITAL OUTLAY	0	0	0	0.00%
		19,205	21,529	(2,324)	−10.79%
41 GENERAL ADMINISTRATION					
6100	PAYROLL COSTS	1,485,874	1,554,514	(68,640)	−4.42%
6200	PROFESSIONAL & CONTRACTED SERVICES	483,165	519,644	(36,479)	−7.02%
6300	SUPPLIES & MATERIALS	142,625	159,206	(16,581)	−10.41%
6400	OTHER OPERATING EXPENSES	185,404	210,544	(25,140)	−11.94%
6500	DEBT SERVICE	0	0	0	0.00%
6600	CAPITAL OUTLAY	0	59,469	(59,469)	−100.00%
		2,297,068	2,503,377	(206,309)	−8.24%

Exhibit 4-4 (cont'd)

GENERAL FUND
APPROPRIATIONS BY FUNCTION AND OBJECT
1993–1994 APPROVED BUDGET

FUNCTION OBJECT	1993–1994 APPROVED BUDGET	1992–1993 AMENDED BUDGET	INCREASE/ (DECREASE)	PERCENTAGE CHANGE
42 DEBT SERVICES				
6100 PAYROLL COSTS	0	0	0	0.00%
6200 PROFESSIONAL & CONTRACTED SERVICES	0	0	0	0.00%
6300 SUPPLIES & MATERIALS	0	0	0	0.00%
6400 OTHER OPERATING EXPENSES	0	0	0	0.00%
6500 DEBT SERVICE	1,022,717	1,016,579	6,138	0.60%
6600 CAPITAL OUTLAY	0	0	0	0.00%
	1,022,717	1,016,579	6,138	0.60%
51 PLANT MAINTENANCE & OPERATION				
6100 PAYROLL COSTS	2,561,578	2,621,213	(59,635)	−2.28%
6200 PROFESSIONAL & CONTRACTED SERVICES	1,534,308	1,567,605	(33,297)	−2.12%
6300 SUPPLIES & MATERIALS	317,727	379,720	(61,993)	−16.33%
6400 OTHER OPERATING EXPENSES	124,615	131,556	(6,941)	−5.28%
6500 DEBT SERVICE	0	0	0	0.00%
6600 CAPITAL OUTLAY	99	106,011	(105,912)	−99.91%
	4,538,327	4,806,105	(267,778)	−5.57%
52 FACILITY ACQUISITION & CONSTRUCTION				
6100 PAYROLL COSTS	0	0	0	0.00%
6200 PROFESSIONAL & CONTRACTED SERVICES	0	0	0	0.00%
6300 SUPPLIES & MATERIALS	0	0	0	0.00%
6400 OTHER OPERATING EXPENSES	0	0	0	0.00%
6500 DEBT SERVICE	0	0	0	0.00%
6600 CAPITAL OUTLAY	160,609	909,566	(748,957)	−82.34%
	160,609	909,566	(748,957)	−82.34%
75 DATA PROCESSING SERVICES				
6100 PAYROLL COSTS	118,558	67,546	51,012	75.52%
6200 PROFESSIONAL & CONTRACTED SERVICES	190,718	152,482	38,236	25.08%
6300 SUPPLIES & MATERIALS	8,161	12,387	(4,226)	−34.12%
6400 OTHER OPERATING EXPENSES	2,898	3,010	(112)	−3.72%
6500 DEBT SERVICE	0	0	0	0.00%
6600 CAPITAL OUTLAY	0	76,441	(76,441)	−100.00%
	320,335	311,866	8,469	2.72%
81 COMMUNITY SERVICES				
6100 PAYROLL COSTS	56,538	4	56,534	1413350.00%
6200 PROFESSIONAL & CONTRACTED SERVICES	34,610	18,720	15,890	84.88%
6300 SUPPLIES & MATERIALS	6,890	2,465	4,425	179.51%
6400 OTHER OPERATING EXPENSES	1,470	1,203	267	22.19%
6500 DEBT SERVICE	0	0	0	0.00%
6600 CAPITAL OUTLAY	900	0	900	0.00%
	100,408	22,392	78,016	348.41%
TOTAL ALL FUNCTION CODES	40,981,083	42,141,158	(1,160,075)	−2.75%
SUMMARIZED BY OBJECT CODE				
6100 PAYROLL COSTS	33,291,126	32,002,604	1,288,522	4.03%
6200 PROFESSIONAL & CONTRACTED SERVICES	2,777,832	2,895,134	(117,302)	−4.05%
6300 SUPPLIES & MATERIALS	2,013,681	2,106,985	(93,304)	−4.43%
6400 OTHER OPERATING EXPENSES	1,302,998	1,247,482	55,516	4.45%
6500 DEBT SERVICE	1,022,717	1,016,579	6,138	0.60%
6600 CAPITAL OUTLAY	572,729	2,872,374	(2,299,645)	−80.06%
TOTAL ALL OBJECT CODES	40,981,083	42,141,158	(1,160,075)	−2.75%

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Exhibit 4-5—Budget Presentation Documents, by Administrative Unit

Tacoma Public School District #10
Tacoma, Washington

Departmental Summary for the Superintendent's Office

Expenditure Categories		*Actual* *1992-1993*	*Budget* *1993-1994*	*Budget* *1994-1995*	*Difference*
Salaries		513,393	557,012	612,688	55,676
Benefits		118,324	121,361	137,410	16,049
Debit Transfers		28,465	24,500	20,300	(4,200)
Supplies & Materials		29,957	330,539	24,469	(306,070)
Instructional Supplies					
Contractual Svcs		291,844	702,860	849,156	146,296
Travel and Mileage		21,884	39,285	37,816	(1,469)
Equipment		10,383	3,300	2,500	(800)
	Total	$1,014,250	$1,778,857	$1,684,339	($94,518)
Personnel F.T.E.		7.500	9.000	8.000	(1.000)
BRC/PROGRAM					
001 Board of Directors		247,241	502,411	340,510	(161,901)
003 Superintendent's Office		262,424	428,697	879,318	450,621
004 Internal Auditor		97,967	142,060	100,282	(41,778)
005 Deputy Superintendent		213,971	251,242	202,162	(49,080)
006 General Counsel		117,228	104,447	112,067	7,620
080 Safe Streets		75,419	50,000	50,000	
089 Strategic Plan			300,000		(300,000)
	Total	$1,014,250	$1,778,857	$1,684,339	($94,518)

Exhibit 4-5 (cont'd)

Tacoma Public School District #10
Tacoma, Washington

BRC/PROGRAM 005 Deputy Superintendent

Expenditure Categories	*Actual 1992-1993*	*Budget 1993-1994*	*Budget 1994-1995*	*Difference*
Salaries	137,561	161,102	161,102	
Benefits	32,105	30,872	31,792	920
Debit Transfers	10,875	1,500	1,500	
Supplies & Materials	9,630	2,768	2,768	
Instructional Supplies				
Contractual Svcs	14,764	51,000	1,000	(50,000)
Travel & Mileage	7,123	4,000	4,000	
Equipment	1,913			
Total	$213,971	$251,242	$202,162	($49,080)
Personnel F.T.E.	2.000	2.000	2.000	

Program Description

The Deputy Superintendent provides overall leadership and direction for the following departments: Elementary Education, Secondary Education, Integrated Programs and Student Services, Curriculum and Instruction, Staff Development, Technology and Information Services, Planning, Research and Evaluation, and the Business Division.

Program Objectives

1. To review and approve goals and objectives set by each department.
2. To monitor the activities of the day to day operations of the district to assure that the department goals and objectives are met.
3. To provide planning leadership to meet the goals established by the Board and Superintendent.
4. To assure the successful implementation of directives provided by the Superintendent.
5. To provide recommendations to the Superintendent to assure the fiscal integrity of the school district.

Measures

1. Each department director's goals and objectives are provided to the Deputy.
2. Written summaries of progress toward the accomplishment of goals and objectives are provided to the Superintendent each trimester.
3. Program Leadership Team meetings are regularly scheduled.
4. Reports summarizing project completion are submitted to the Superintendent.
5. The district's bond rating is maintained at "A1".

Performance Indicators	*Actual 1992-1993*	*Current 1993-1994*	*Target 1994-1995*
1. Dept. goals and objectives provided to Deputy	Annually	Annually	Annually
2. Written summaries submitted to Deputy on progress	3 times	3 times	3 times
3. Program Leadership Team meetings	52	52	52
4. Project reports submitted to Superintendent	As needed	As needed	As needed
5. District's Bond Rating	A1	A1	A1
Student FTE Served	29,516	29,939	30,393
Cost per student FTE	7.25	8.39	6.65

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Exhibit 4-5 (cont'd)

Tacoma Public School District #10
Tacoma, Washington

BRC/PROGRAM	006 General Counsel			
Expenditure Categories	*Actual 1992-1993*	*Budget 1993-1994*	*Budget 1994-1995*	*Difference*
Salaries	91,698	81,435	82,223	788
Benefits	21,574	17,927	18,782	855
Debit Transfers	936	700	1,000	300
Supplies & Materials	2,624	2,600	1,962	(638)
Instructional Supplies				
Contractual Svcs	65		6,800	6,800
Travel & Mileage	331	985	1,300	315
Equipment		800		(800)
Total	$117,228	$104,447	$112,067	$7,620
Personnel F.T.E.	1.500	1.500	1.500	

Program Description

This program provides legal services to the District. These services include writing and reviewing contracts, training staff on legal and policy issues, and providing advice on a full range of legal issues including, but not limited to, application of Constitutional, statutory, and administrative law, policy and collective bargaining agreement requirements, employee/labor relations, student records, placement and discipline, and property matters. The General Counsel also represents the District in legal proceedings such as court cases, grievance arbitrations, and administrative hearings. The position also coordinates the utilization of outside counsel.

Program Objectives

1. To timely deliver service to clients.
2. To provide clear advice to clients.

Measures

1. The percent of clients who report that the department provides timely service.
2. The percent of clients who report that the department provides clear advice.

Performance Indicators	*Actual 1992-1993*	*Current 1993-1994*	*Target 1994-1995*
1. Increase client report of timely service by statistically significant percentage.		(Data currently being compiled)	
2. Increase client report of clear advice by statistically significant percentages.			

Student FTE Served	29,516	29,939	30,393
Cost per student FTE	3.97	3.49	3.69

Exhibit 4-6—Revenue Source, with Descriptions

Mt. Lebanon School District
1994-95 Budget

GENERAL FUND
REVENUE EXPLANATION
(Continued)

SPECIAL EDUCATION . . . . $ 1,461,970

Special Education is state reimbursement to school districts for pre-approved excess instructional costs for the operation of mandated special education programs. An increase of $86,470 is included as planned in the Governor's budget.

TRANSPORTATION . . . . $ 35,000

Transportation is a state reimbursement to school districts for the operation of a school busing program in compliance with state law and regulations. Mt. Lebanon provides busing only for some special education and vocational education students.

BOND PAYMENT REIMBURSEMENTS . . . . $ 16,500

The state provides reimbursement for a portion of the cost of bonded indebtedness each year. The amount is determined by a prearranged percentage set at the time of bond issuance. Mt. Lebanon is reimbursed for Parkway West bonded debt.

MEDICAL & DENTAL SUBSIDY . . . . $ 15,000

Medical and Dental Subsidy is a state reimbursement available to each school district providing the required health examinations to pupils (both public and non-public) in certain grade levels of the district.

NURSING SUBSIDY . . . . $ 105,000

Nursing subsidy is a state reimbursement available to each school district providing the required nursing services to the pupils (both public and non-public) of the district.

SOCIAL SECURITY REIMBURSEMENT . . . . $ 975,367

This revenue is received from the state and is designated as the Commonwealth's matching share of the employer's contribution towards the cost of social security tax for covered employees. The state has proposed reduced funding in this area for 1994-95. The effect of the reduced funding is not reflected in this budget.

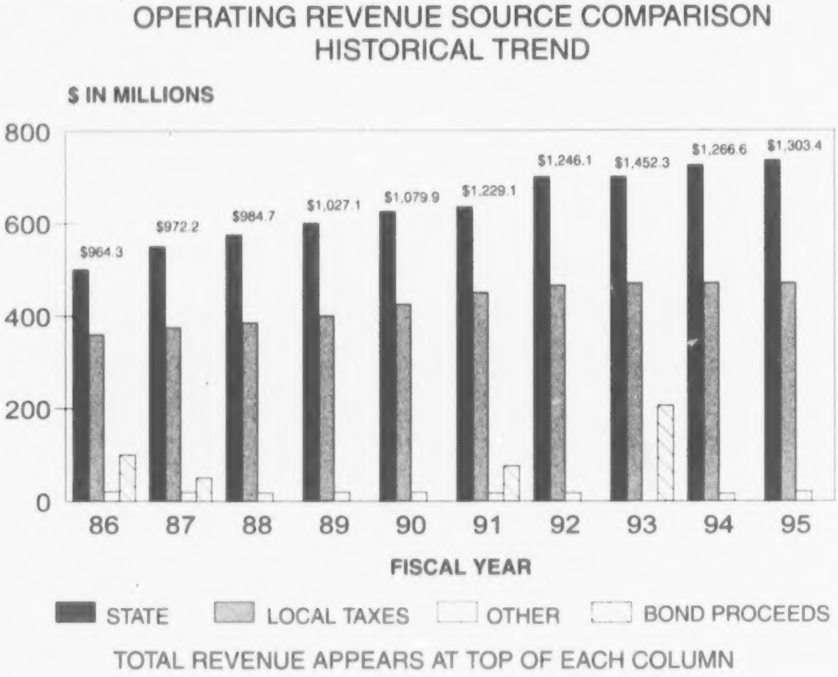
TUITION REIMBURSEMENT . . . . $ 30,000

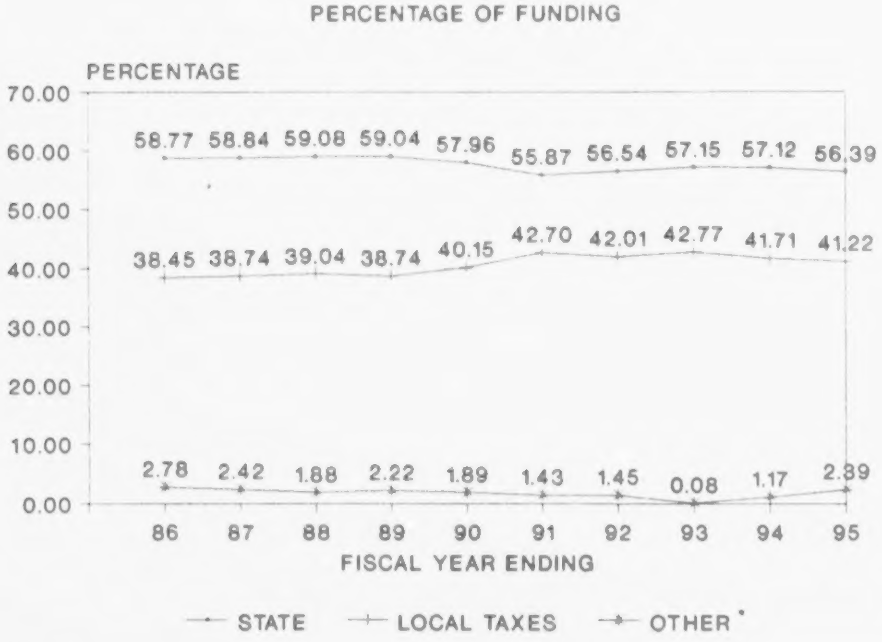
The state reimburses the school district for educating wards of the state in district-run programs.

INSTRUCTIONAL SUPPORT TERM REIMBURSMENT . . . . $ 29,000

This reimbursement is to partially offset a state-mandated program to provide instructional support for mentary students.

Exhibit 4-7—Revenue Source, with Historical Trend Data





SOURCE: Division of Subsidies

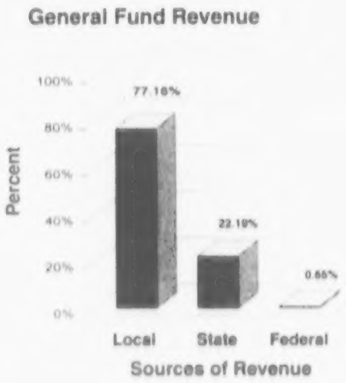
NOTE: Other revenue includes in Fiscal 1993/94 a one time Capital Fund Transfer of $9.9 million, and Fiscal 1994/95 includes the Grants Revenue Fund Revenues of $30 million. Grants

Exhibit 4-8—Explanation of Revenue Assumptions

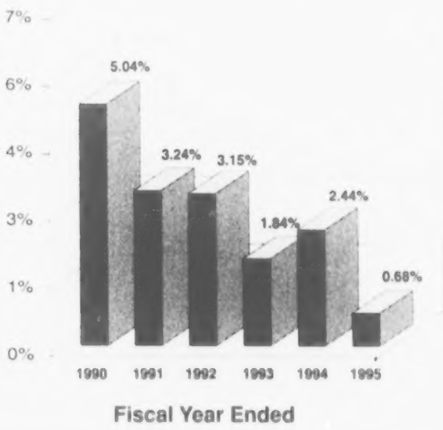
REVENUE AND EXPENDITURES

SIGNIFICANT TRENDS AND ASSUMPTIONS

The General (Operating) Fund budget of the School District is funded from local, state, and federal sources of revenue. The primary funding source for District operated programs and services is local revenue which accounts for approximately three-quarters (3/4) of total budgeted General Fund revenue for the 1995-96 fiscal year. The balance of revenue to fund operating expenditures is primarily derived from state subsidy.



The largest portion of local revenue is derived from taxes on real estate property. The estimated assessed value for the 1995-96 fiscal year is $95,600,000, an increase of only one and six tenths percent (1.6%) over the prior year. The assessed value determines the tax base of the School District. The estimated increase is consistent with trends over the past several years during which the District has experienced a stagnation in the tax base. This trend can be explained by the continued slow expansion of new development in the community that has been offset by the increasing number of property tax appeals that has adversely impacted assessed value. The estimated receipts from other local sources of revenue are budgeted based on historical trends and the projected level of economic activity. Earnings from investments, a significant source of local revenue, are projected to increase slightly due to projected yields on investment instruments available to the District.

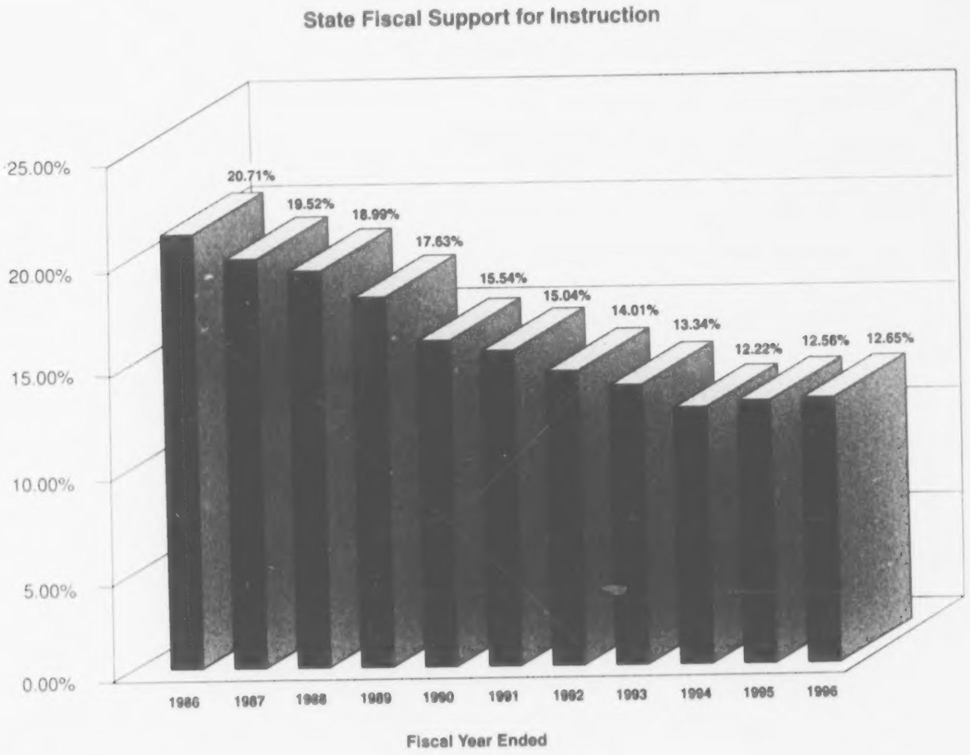


State sources of revenue are projected to increase for the 1995-96 fiscal year based on the proposals in the Governor's budget. If realized, the increase in state revenue will be a significant departure from prior years during which the District received virtually no increase in Commonwealth support. The Governor has proposed that new funds be allocated for instruction primarily on the basis of enrollment, a system

Exhibit 4-8 (cont'd)

that will increase subsidy to the District as a result of recent increases in student membership.

Despite the proposed increase in state support for instruction for fiscal year 1995-96, the new funds do not compensate for the decade long shift in the burden of funding public education from the state to the local level. If the School District continued to receive the same percentage of state support of total revenue in 1995-96 as the District received in 1985-86, instructional subsidy would have been $2,538,036 more than projected. This level of state support for instruction would produce a property tax reduction of 28 mills or the equivalent of $196.00 for the average taxpayer (assessed value equal to $7000.00).



For the 1995-96 fiscal year, the District will experience a substantial change in the system for local and state contributions to the Pennsylvania School Employes' Retirement System (PSERS). The change will give the appearance of a large increase in state subsidy but in reality is only a change in the method for disbursing funds to the PSERS. The actual effect will be a loss of interest income to the District.

According to the provisions of Act 29 of 1994, employer (the District and the Commonwealth) contributions for retirement will be paid one-hundred percent (100%) by the School District. Through the current fiscal year, the District and the

Exhibit 4-8 (cont'd)

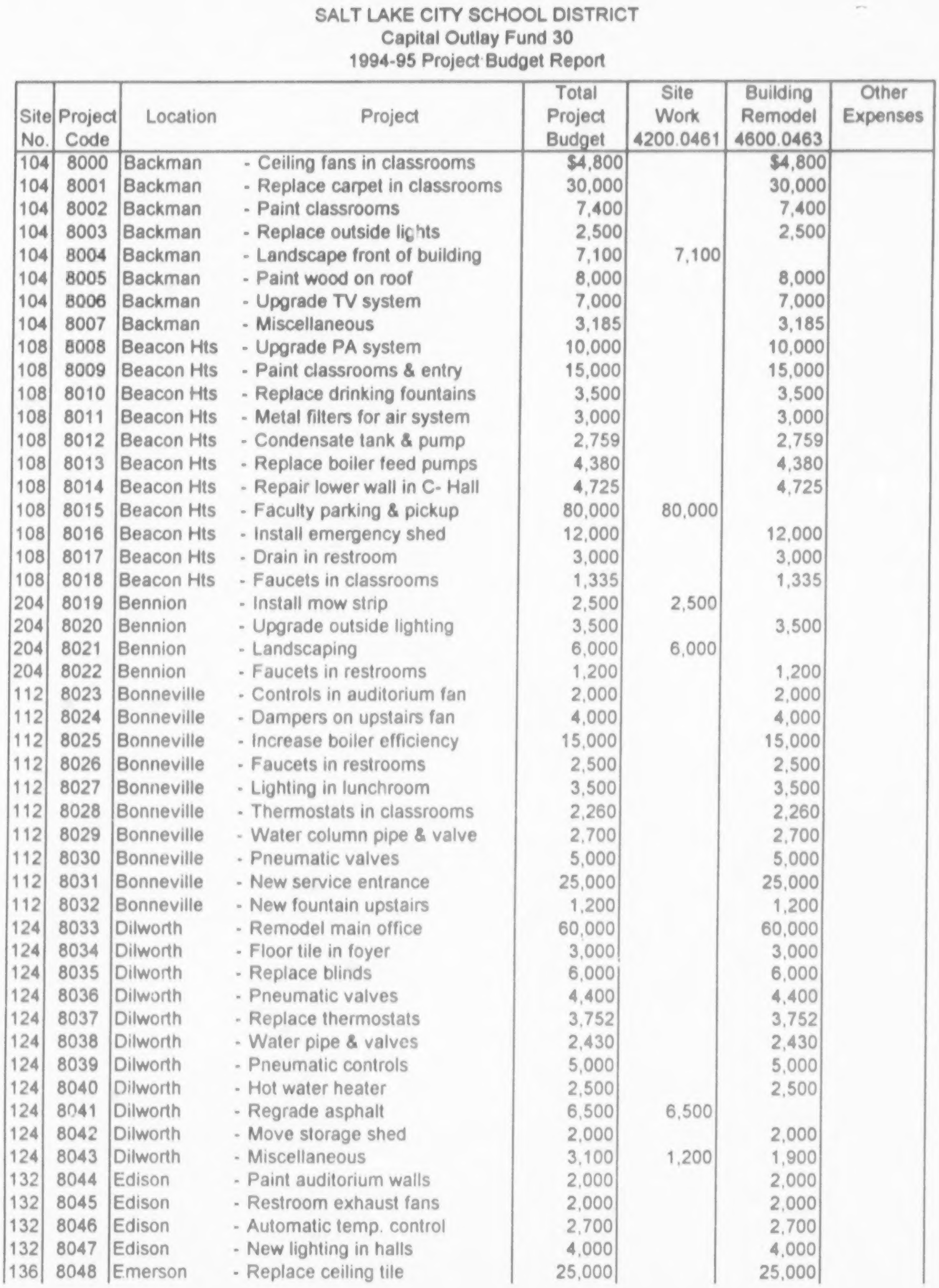
Commonwealth each paid equal contributions directly to the PSERS on behalf of school employees.

Effective for the fiscal year commencing July 1, 1995, the District will be responsible for the entire retirement payment regardless of when funds are provided to the District for transmission to the PSERS. Since payments are due to the PSERS prior to the receipt of funds from the Commonwealth, the District will experience some loss in interest income on funds that would have, in prior years, been invested. The same change was instituted in prior years for payments for social security.

For the past several years, budget increases for the operating fund have primarily been limited to increases in salaries and fringe benefits as contained in collective bargaining agreements. For the 1995-96 fiscal year, expenditures in the General Fund are budgeted to increase from $29,700,000 to $31,500,000, an increase of $1,800,000. Of the budgeted increase, more than ninety percent (90%) of the additional costs is accounted for by increased expenditures for personnel - salaries and fringe benefits.

Budgeted personnel costs are projected to consume 76.9% of operating expenditures. The remainder of the proposed increase in the operating budget reflects additional costs for contracted transportation, programs whose costs are offset by revenues such as the adult school program and instructional supplies and equipment based on the projected increase in student enrollment.

Exhibit 4-9—Capital Projects, by Building



SALT LAKE CITY SCHOOL DISTRICT
Capital Outlay Fund 30
1994-95 Project Budget Report

Site No.	Project Code	Location	Project	Total Project Budget	Site Work 4200.0461	Building Remodel 4600.0463	Other Expenses
104	8000	Backman	- Ceiling fans in classrooms	$4,800		$4,800	
104	8001	Backman	- Replace carpet in classrooms	30,000		30,000	
104	8002	Backman	- Paint classrooms	7,400		7,400	
104	8003	Backman	- Replace outside lights	2,500		2,500	
104	8004	Backman	- Landscape front of building	7,100	7,100		
104	8005	Backman	- Paint wood on roof	8,000		8,000	
104	8006	Backman	- Upgrade TV system	7,000		7,000	
104	8007	Backman	- Miscellaneous	3,185		3,185	
108	8008	Beacon Hts	- Upgrade PA system	10,000		10,000	
108	8009	Beacon Hts	- Paint classrooms & entry	15,000		15,000	
108	8010	Beacon Hts	- Replace drinking fountains	3,500		3,500	
108	8011	Beacon Hts	- Metal filters for air system	3,000		3,000	
108	8012	Beacon Hts	- Condensate tank & pump	2,759		2,759	
108	8013	Beacon Hts	- Replace boiler feed pumps	4,380		4,380	
108	8014	Beacon Hts	- Repair lower wall in C- Hall	4,725		4,725	
108	8015	Beacon Hts	- Faculty parking & pickup	80,000	80,000		
108	8016	Beacon Hts	- Install emergency shed	12,000		12,000	
108	8017	Beacon Hts	- Drain in restroom	3,000		3,000	
108	8018	Beacon Hts	- Faucets in classrooms	1,335		1,335	
204	8019	Bennion	- Install mow strip	2,500	2,500		
204	8020	Bennion	- Upgrade outside lighting	3,500		3,500	
204	8021	Bennion	- Landscaping	6,000	6,000		
204	8022	Bennion	- Faucets in restrooms	1,200		1,200	
112	8023	Bonneville	- Controls in auditorium fan	2,000		2,000	
112	8024	Bonneville	- Dampers on upstairs fan	4,000		4,000	
112	8025	Bonneville	- Increase boiler efficiency	15,000		15,000	
112	8026	Bonneville	- Faucets in restrooms	2,500		2,500	
112	8027	Bonneville	- Lighting in lunchroom	3,500		3,500	
112	8028	Bonneville	- Thermostats in classrooms	2,260		2,260	
112	8029	Bonneville	- Water column pipe & valve	2,700		2,700	
112	8030	Bonneville	- Pneumatic valves	5,000		5,000	
112	8031	Bonneville	- New service entrance	25,000		25,000	
112	8032	Bonneville	- New fountain upstairs	1,200		1,200	
124	8033	Dilworth	- Remodel main office	60,000		60,000	
124	8034	Dilworth	- Floor tile in foyer	3,000		3,000	
124	8035	Dilworth	- Replace blinds	6,000		6,000	
124	8036	Dilworth	- Pneumatic valves	4,400		4,400	
124	8037	Dilworth	- Replace thermostats	3,752		3,752	
124	8038	Dilworth	- Water pipe & valves	2,430		2,430	
124	8039	Dilworth	- Pneumatic controls	5,000		5,000	
124	8040	Dilworth	- Hot water heater	2,500		2,500	
124	8041	Dilworth	- Regrade asphalt	6,500	6,500		
124	8042	Dilworth	- Move storage shed	2,000		2,000	
124	8043	Dilworth	- Miscellaneous	3,100	1,200	1,900	
132	8044	Edison	- Paint auditorium walls	2,000		2,000	
132	8045	Edison	- Restroom exhaust fans	2,000		2,000	
132	8046	Edison	- Automatic temp. control	2,700		2,700	
132	8047	Edison	- New lighting in halls	4,000		4,000	
136	8048	Emerson	- Replace ceiling tile	25,000		25,000	

Exhibit 4-9 (cont'd)

Capital Projects 5-Year Plan Summary

	1994/95	1995/96	1996/97	1997/98	1998/99	TOTAL
Elementary Schools						
Backman	69,985	28,335	115,000	34,500		247,820
Beacon Hghts.	139,699	129,200	47,000	86,000	3,000	404,899
Bennion	13,200	7,600	22,000	8,500		51,300
Bonneville	63,160	40,000	53,500	18,500		175,160
Dilworth	98,682	94,800	44,420	20,500	18,000	276,402
Edison	10,700	29,200	66,500	10,000		116,400
Emerson	84,700	43,800	70,000	36,250	20,000	254,750
Ensign	111,884	7,000	15,600			134,484
Franklin	47,200	97,700	29,500	89,750		264,150
Hawthorne	26,800	7,000				33,800
Highland Park	197,350	50,350	18,000	28,000		293,700
Indian Hills	107,050	60,607	40,500	58,500	4,000	270,657
Jackson	28,100	17,000	47,800			92,900
Lincoln	127,550	33,000	42,500	20,000		223,050
Lowell	75,500	11,500	65,500			152,500
Meadowlark	44,550	27,000	40,000	100,000		211,550
Mountain View	100,571	25,000	19,500	50,000		195,071
Newman	108,376	71,500	20,000	28,000	45,000	272,876
Nibley Park	86,348	88,000	68,000	20,000		262,348
Parkview	44,489	152,387	20,000	67,000		283,876
Riley	128,378	151,650	10,350			290,378
Rose Park	48,830	54,100	41,550	6,500		150,980
Rosslyn Hghts.	158,625	72,510	178,260	140,000		549,395
Uintah	47,000					47,000
Wasatch	40,500	21,700	7,700			69,900
Washington	63,700	7,000	19,350	2,400		92,450
Whittier	25,800	68,900	36,550	65,000		196,250
Total Elementary Schools	2,098,727	1,396,839	1,139,080	889,400	90,000	5,614,046
Intermediate Schools						
Bryant	187,100	11,200	35,000	20,000	10,000	263,300
Clayton	239,500	73,000	70,500	70,500	10,000	463,500
Glendale	203,794	17,000	138,500	170,000	30,000	559,294
Hillside	179,100	36,000	19,800	10,000		244,900
Northwest	65,500		50,500	30,000	10,000	156,000
Total Intermediate Schools	874,994	137,200	314,300	300,500	60,000	1,686,994
High Schools						
East	45,500	75,000				120,500
Highland	231,800		145,996	561,633	12,000	951,429
West	176,100		118,000	14,500		308,600
SL Community	7,000					7,000
Total High Schools	460,400	75,000	263,996	576,133	12,000	1,387,529
Other Buildings						
Columbus						
Matheson	8,624					8,624
Garfield	28,350	25,000				53,350
Douglas (CBTU)	2,700	30,000				32,700
Admin. Bldg.	175,000	5,000				180,000
Maintenance Shop	4,000					4,000
Total Other Buildings	218,674	60,000				278,674
All Schools Portables	65,000	65,000	65,000	65,000	65,000	325,000
All Schools Asbestos	280,000	280,000	280,000	280,000	280,000	1,400,000
Architect & Engineer	100,000	100,000	100,000	100,000	100,000	500,000
All Schools Misc. Projects	300,000	300,000	300,000	300,000	300,000	1,500,000
All Schools Phone Systems	175,000	175,000	175,000	175,000	175,000	875,000
All Schools Playgrounds	50,000	50,000	50,000	50,000	50,000	250,000
Grand Total	4,622,795	2,639,039	2,687,376	2,736,033	1,132,000	13,817,243

Exhibit 4-10—Capital Projects, by Type

Capital Projects Summary

Project: Reroofing

Description:

The planned upgrading of roofs at rotating sites helps the district maintain its school buildings at a level cost. This eliminates many would-be emergency repairs which would arise if the buildings were not on a routine roofing replacement schedule.

Operating Budget Impact: Roofing emergency repair costs will be maintained at a lower level.

Project Costs	*Actual 1992-93*	*Budget 1993-94*	*Budget 1994-95*
Sites			132,000
Buildings	192,000		3,654,000
Equipment			
Bond Issuance			47,668
Total	$192,000		$3,833,668

Project: Handicapped/Life Safety

Description:

This includes the upgrading for alarm systems, replacing and expanding cushioning under playground equipment, and making classroom and building space increasingly accessible to handicapped individuals.

Operating Budget Impact: Increased safety lessons the district's liablity in case of accidents. Improving handicapped facilities ensures that the district will continue to benefit from state and federal funds which require handicapped facilities be in place for students and faculty who have a need.

Project Costs	*Actual 1992-93*	*Budget 1993-94*	*Budget 1994-95*
Sites	26,695	20,000	
Buildings		180,000	1,509,000
Equipment	5,547		
Bond Issuance			18,999
Total	$32,242	$200,000	$1,527,999

Project: Manitou Elementary School

Description:

In the 1983 facilities inventory, Manitou Elementary School was described as "unsafe and unhealthy", and located on too small of a site. The district purchased a new site and replaced the entire school with an expanded building to accomodate growing enrollment.

Operating Budget Impact: The new school is energy efficient which will reduce utility costs. All fixtures and furnishings are new which will keep repair and maintence costs at a minimum for the next few years.

Project Costs	*Actual 1992-93*	*Budget 1993-94*	*Budget 1994-95*
Sites	356,443		
Buildings	1,199,816	4,900,000	1,000,000
Equipment			250,000
Bond Issuance			9,443
Total	$1,556,259	$4,900,000	$1,259,443

Exhibit 4-11—Debt Service

DEBT SERVICE HISTORY AND FORECAST

On June 25, 1985, the District issued General Obligation Bonds, Series of 1985 in the amount of $2,410,000 to refund the outstanding bonds of the Northern Chester County School Authority, Series of 1966. The Series of 1966 bonds were used to fund the construction of the Owen J. Roberts Middle School and the purchase of equipment for use in the building. These bonds represented the only outstanding debt on School District facilities since all other financial obligations to fund original construction or modification was defeased. The final payment of the 1985 bonds was paid during the 1989-90 fiscal year.

On October 18, 1988, the Owen J. Roberts School District issued $10,000,000 of General Obligation Bonds, Series of 1988, for the purpose to finance renovations and additions to the Vincent Elementary and East Coventry schools. These projects were required to meet the projected increase in student enrollment. These projects were subsequently completed during the 1991 and 1992 fiscal years respectively.

On February 27, 1992, the District issued $9,920,000 of General Obligation Bonds, Series of 1992 to advance refund the Series of 1988 bonds. The advance refunding was undertaken to take advantage of a lower interest rate environment. The advance refunding produced annual savings of approximately $550,000 and an aggregate savings of $2.7 million over the term of the issue.

As of July 1, 1995, the District will have outstanding bonds, Series of 1992, in the amount of $4,180,000. At the end of the 1995-96 fiscal year, the District is projected to have outstanding debt in the amount of $3,950,000. The final debt service payment for the General Obligation Bonds, Series 1992 is scheduled for the 2007-08 fiscal year.

There are currently no plans for the issuance of new debt or Capital spending beyond that provided for in the Capital Reserve Fund. Scheduled debt service payments and capital spending are therefore not expected to have a material effect on current and future District operating budgets. However, the Board of Directors has established a committee to conduct a feasibility study of the facility needs of the District with particular focus on the high school. This committee will assess building needs in view of the projected increase in school age population of more than 200 students in the next five years. In the event that the District elects to issue new debt, the current debt margin is $63,897,294.

Beyond the more immediate concern for the increased student population, the architect of record for the School District has provided an assessment of School District buildings. In addition to specific recommendations on capital investment to maintain School District facilities that is provided for in the Capital Reserve Fund, the architect has advised that given the age of the Warwick Elementary School (1929) and the North Coventry School (1911) future investment should be carefully weighed before major required expenditures are made in the next five to fifteen years.

Exhibit 4-11 (cont'd)

SCHEDULE OF DIRECT AND OVERLAPPING DEBT
JULY 1, 1995

Name of Governmental Unit	Gross Debt Outstanding	Percentage Applicable to this Government Unit	Net Share of Debt
Chester County School Authority (1)	$ 125,000	6.12%	$ 7,644
Owen J. Roberts School District	4,180,000	100.00%	4,180,000
		Total Net Overlapping Debt	$4,187,644

(1) This debt is shared with Avon Grove School District, Coatesville Area School District, Downingtown Area School District, Great Valley School District, Kennett Consolidated School District, Octorara Area School District, Oxford Area School District, Phoenixville Area School District, Tredyffrin/Easttown School District, Unionville Chadds Ford School District, and the West Chester Area School District and is prorated based on the market value of the participating school districts. All of these school districts are located in Chester County, Pennsylvania. There is no other debt for which Owen J. Roberts School District is legally responsible.

Exhibit 4-11 (cont'd)

COMPUTATION OF NONELECTORAL DEBT MARGIN[1]
JUNE 30, 1994

	For the Fiscal Year Ended June 30		
Formula for Debt Limit	**1994**	**1993**	**1992**
Total Revenues	$30,430,370	$27,789,375	$26,542,555
Less: Required Deductions if Included in Total Revenues			
a. Rental & Sinking Fund Reimbursement	581,104	73,365	0
b. Refunds from Prior Years Expenditures	3,588	58,959	114,720
c. Sale of Property & Non-Recurring	0	1,625	7,015
Revenue	$29,845,678	$27,655,426	$26,420,820
Total Net Revenues for Three Years			$83,921,924
Borrowing Base--Average Net Revenues for Three Year Period			27,973,975
Multiplier			250
Total Nonelectoral Debt Limit			$69,934,938
Less: Amount of Debt Applicable to Debt Limit			6,037,644
Total Debt Margin			$ 63,897,294

(1) The Local Government Unit Debt Act (Act 52 of 1978, re-enacting and amending Act 185 of 1972) describes debt limits for all local government units in Pennsylvania. The "Debt Act" is administered by the Pennsylvania Department of Community Affairs.

Exhibit 4-12—Budgeting Basis Explanation

The Budget Basis of Measuring Available Revenue and Expenditure

Transactions or events may take place in one fiscal year and result in cash receipts or payments in either the same fiscal year or another fiscal year. Accounting for and reporting a transaction in the fiscal year when a cash receipt or payment is made is called cash basis accounting. Accounting for the transaction in the fiscal year when the event takes place regardless of when cash is received or payment is made is called accrual or accrual basis of accounting. In its Governmental Funds, generally the District recognizes revenue and expenditures for both budget and financial reporting purposes in the fiscal year when the underlying event takes place. This would generally be described as an accrual measurement basis. However, there are some exceptions to this generally accrual measurement basis. The following describes those exceptions:

Governmental Fund Revenue

The District includes in available revenue only revenue that will be collected in cash within one year following the close of the fiscal year, and in the case of property tax revenue, only revenue that will be collected within 60 days of the close of the fiscal year.

Governmental Fund Expenditures

The District includes encumbrances (purchase orders issued for goods and services) as expenditures in the fiscal year the purchase commitment is made. Interest on long term debt is included as an expenditure in the year it is due rather than as it accrues.

The District does not depreciate its long term physical assets used in activities of the governmental funds. Purchase of long term physical assets are included as budget expenditures in the year purchased or in the year a formal purchase commitment is made (the year the purchase order is issued).

Proprietary Funds

In its proprietary funds, the District's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

CHAPTER 5

Informational Section

The last section of a school budget contains information on past and future budgets and factors influencing the proposed budget. The Informational Section of the document helps to put the proposed budget into context. It explains past budget decisions that have laid the foundation for the proposed budget. It also forecasts future budgets and budget results, in the event that current trends continue beyond the budget year. This section helps document users to better understand the past and future directions of the school entity.

CONTENTS

At a minimum, the MBA criteria require the following information in this section of the budget:

1. Five-year comparison of revenues and expenditures
2. Three years of future budget forecasts
3. Eight years of enrollment history and projections
4. Five years of staffing levels
5. Five years of taxable property values, tax rates and collections
6. Five years of tax burden levels
7. Bond amortization schedule(s)
8. Three prior years of performance data
9. A glossary of terms

The criteria specify the years to be covered by this data but do not prescribe a particular format for presenting this information.

Comparative History of Revenues and Expenditures

At a minimum, the budget should include a five-year comparative history for governmental funds. This comparison may be made either in the Informational Section or in the Financial Section of the document. A schedule or schedule(s) of revenues and expenditures for three prior years, current year budget and/or estimated current year actual and proposed budget year should be included. Presentation of similar data for other funds is optional.

There are a number of ways of satisfying this criterion. The school entity in Exhibit 5-1 (page 96) chose to present separate schedules for revenue and expenditures in addition to separate schedules for each governmental fund. Shown in this example is the five-year history of expenditures by function and object for the General Fund. A five-year history of revenues by source is presented in a separate schedule.

Splitting this data into separate schedules allows the entity to present budget histories in greater detail. Nonetheless, expenditure and revenue summary data could be shown in a single schedule for each governmental fund or all governmental funds combined.

Budget Forecasts

Budget forecasts can help decision makers to assess the fiscal consequences of budget proposals. Sometimes the full effect of today's budgetary decisions is not realized until future years. For example, a proposal to create a new program after the start of the fiscal year will not include an entire year of costs in the proposed budget. A forecast of subsequent budget years would show the full impact of such budgetary actions. Budget forecasts can also measure the impact of countervailing factors. For example, if a major revenue base is shrinking while a major spending item is growing, a budget forecast may help identify when future budget gaps will occur.

MBA award criteria require a presentation of three years of budget forecasts beyond the proposed budget year. These forecasts should include beginning and ending fund balances, and revenue and expenditures for all governmental funds. Exhibit 5-2 (page 98) offers an example of one way to present these budget forecasts. Data is presented for major revenue sources and major objects of expenditures in the district's general fund for the proposed budget and three subsequent budget years. Separate schedules are provided for the other governmental funds. Note that this schedule includes a column for the annual growth rates used to make projections in addition to a narrative explanation of these rates at the bottom.

Multiyear Histories of Budget-Related Data

Budgets affect, and conversely are affected by, a number of internal and external factors. Certain types of data can help explain the impact of budgets within and outside of an organization. Because they can also serve as reasonable predictors of future budgets and budget results, ASBO requires the presentation of the following types of data:

- Student enrollments
- Personnel allocations
- Taxable property values
- Property tax rates and collections
- Tax burden data
- Performance measures

For each of the above data, the MBA requires at a minimum the presentation of information for the three prior- year actuals. In addition, for student enrollments, projections for the budget year and the three subsequent years are required (i.e., a total of eight years of data). For personnel allocations, taxable property values, property tax rates and collections and tax burden data, data for the current year budget or actuals and proposed budget year are also required (i.e., a total of five years of data).

Student Enrollment Histories and Projections

The single greatest determinant of resource needs for any school is the size of its student enrollment. Spending on personal services, materials and supplies, and capital infrastructure is often derived directly or indirectly from student populations. In many cases, student enrollment levels are also used to calculate intergovernmental aid to school districts.

Because of its importance to budget development and budget forecasts, the MBA criteria require a narrative discussion of the forecasting methodology and techniques used to project student enrollments in addition to the presentation of enrollment data.

Exhibit 5-3 (page 99) offers a thorough discussion of enrollment forecasting technology and techniques as well as a tabular and graphic display of enrollment histories and projections. Although not required, the table and graph display enrollment data by school level. Exhibit 5-4 (page 103) is another way of presenting enrollment histories. A separate table, not included here, shows enrollment projections.

Personnel Resource Allocations (Staffing Levels)

A sizable portion of school budgets is allocated to personnel costs. A good indicator of these costs is personnel resource allocations or staffing levels. Staffing levels can also be an indicator of a school entity's commitment to specific programs (e.g., number of special education teachers). There are a number of different ways to display staffing levels. Whichever format is used, position or personnel counts should be expressed in full-time equivalents (FTEs).

Exhibits 5-5 and 5-6 show alternative ways of presenting staffing levels. Exhibit 5-5 (page 104) shows all of the required information in one table. This table shows the required five years of data by position type. Exhibit 5-6 (page 105) shows only budget year data by position type for each school within the district. A single year of data is split out from a table displaying the required five-year history to show the allocation by school. Line or bar graphs can be used to supplement or substitute for these tabular presentations.

Property Values, Tax Rates, Tax Collections and Tax Burdens

The single largest own-source revenue for local school districts is the property tax. It is not surprising, then, the MBA criteria require considerable information on the property tax in school budget documents. If a school entity does not levy property taxes, these particular criteria do not apply and the entity should indicate such in a cover letter accompanying its application. (See "General Requirements" in Chapter 1.)

Criteria 5, 6 and 7 of the Informational Section deal with the property tax base, rates and collections as well as its impact on taxpayers. Specifically, a minimum of three years of actuals, current year budget and/or estimated current year, and the proposed budget year are required for the following data:

- Assessed and market values of taxable property
- Property tax rates and collections
- Property tax burden data

This data can be shown separately or consolidated into one or more tables. Exhibits 5-7 through 5-9 are examples of how to display this information separately. Exhibit 5-7 (page 106) shows both assessed and market values over a ten-year period to provide greater historical perspective. For comparative purposes, data is also provided for overlapping jurisdictions. Exhibit 5-8 (page 107) also exceeds the five-year requirement by showing ten years of property tax rates and collections. At the bottom of this table, a footnote explains the basis of tax rate calculation as required by MBA criteria. Not required, but helpful in understanding the elements of property tax calculations, is the information presented on tax levies and taxes liened.

Lastly, Exhibit 5-9 (page 108) displays tax burden data for the required five years. Using a median property value (e.g., $75,000) to calculate the equivalent school property tax is a common way of expressing tax burdens.

Performance Measurement Data

The last piece of historical information required for this section is three prior years of performance data. Performance data can be a powerful tool in measuring the effectiveness and efficiency of school programs and services. If linked to specific budget goals and objectives, performance data can help managers and elected officials to assess a program's success or failure rate. If resources are allocated on the basis of performance, the focus of budgeting can be shifted from inputs to results. Performance measures can be quantitative or qualitative and generally fall into one of the following categories:

- *Input indicators* are the amount of resources (e.g., dollars, staff hours) used in carrying out a program or service
- *Output measures* define the number of service units served by a program or activity (e.g., number of music students)
- *Outcome measures* provide information on program results or effectiveness (e.g., dropout rates)
- *Efficiency indicators* measure the cost (either in terms of dollars or work hours) per unit of output or income (e.g., cost per pupil)

Outcome measures and efficiency indicators can be the best barometers of program success, but often they are the ones that administrators and faculty have the least influence over. Because input indicators are already an integral part of budgets, schools should strive to present a mix of output, outcome and efficiency measures within their budgets. The most effective presentations of performance data are those that provide comparative data over a number of budget years and attempt to link indicators with long-standing, critical goals.

Exhibits 5-10 through 5-12 illustrate three different formats for presenting performance data. Exhibit 5-10 (page 109) combines performance data with program objectives, mission and budgets within a single schedule. This presentation is repeated for each of the district's programs. Exhibit 5-11 (page 110) combines narrative with ten years of data to present a comprehensive analysis of one of the most important performance indicators for schools—standardized test scores. Exhibit 5-12 (page 112) is an example of a qualitative approach to performance measurement. Results from surveys of high school graduates are discussed and presented in simple, but effective graphs.

Bond Amortization Schedule

Because of the significance of debt service payments on current and future budgets, a bond amortization schedule should be included in the budget. Exhibit 5-13 (page 115) presents a typical format used for these schedules.

Supplemental Information

A wide array of other information can help readers to understand a school entity's budget. MBA criteria encourage schools to include supplemental information, particularly information helping to explain the connections between past and current budget decisions. The types of information that might be included are such items as:

- Demographic and economic profile of the school or district
- Histories and projections of intergovernmental aid
- Comparative information on teacher and administrator salaries
- History of teacher-student ratios
- Major changes in teaching technologies and curricula

Exhibits 5-14 through 5-16 (pages 116 through 120) provide vastly different kinds of information to help readers better understand the district and its budgets. Everything from a map of school locations to a history of per pupil costs can provide some insight into the makeup of school budgets. None of this information is required by the MBA criteria. School entities must decide on their own whether this or other supplemental information is needed to shed additional light on budgetary decisions.

Glossary

Every budget document should include a glossary of terms. The glossary should not be a substitute for a well-written budget but should define those terms and acronyms that a budget novice might not know. Rather than simply include a list of standard terms provided in finance or accounting texts, budget makers should develop their own list of terms that are particularly relevant to their budget and school entity. The glossary should be updated every year to remain current.

Exhibit 5-17 (page 121) is an excerpt from a glossary that provides a mix of standard terms and those unique to the district. Note also that even standard definitions are tailored to fit the district's special circumstances.

CHECKLIST

- ☐ A five-year summary comparison of revenues and expenditures for all governmental funds is provided.
- ☐ A minimum of three years of budget forecasts, with beginning and ending fund balances and revenues and expenditures for all governmental funds, is included.
- ☐ Five years of student enrollments, including current and proposed budget year, and three years of enrollment projections are provided.
- ☐ Forecasting methodology and techniques are discussed as part of the presentation on enrollment projections.
- ☐ Five years of personnel resource allocations (staffing levels), current and proposed budget year, are provided.
- ☐ Assessed and market values for taxable property for five years, including current and proposed budget year, are included.
- ☐ Property tax rates and collections for five years, including current and proposed budget year, are presented.
- ☐ The document describes whether the tax rate is a mill rate or some other rate.
- ☐ Analysis of tax burden for five years, including current and budget year, is included.
- ☐ The document includes the school entity's bond amortization schedule.
- ☐ Performance data for a minimum of three prior years is provided.
- ☐ A glossary of terms is included in the document.

Chapter 5 Exhibits
Begin on Next Page

Exhibit 5-1—Five-Year Comparative History

BUCKS COUNTY SCHOOLS
INTERMEDIATE UNIT NO. 22
BUDGET 1994-95
GENERAL FUND
GENERAL OPERATING BUDGET
FIVE YEAR BUDGET COMPARISON
1990-91 THROUGH 1994-95

BUDGET/FUNCTION/OBJECT	1990-91 ACTUAL	1991-92 ACTUAL	1992-93 ACTUAL
2200 Instructional Staff Services			
Salaries	$587,843	$621,209	$600,172
Benefits	238,440	258,313	186,277
Professional Services	41,018	11,210	18,261
Property Services	21,776	20,876	20,972
Other Services	78,649	50,568	73,439
Supplies	129,154	91,803	146,397
Property	7,699	10,838	27,002
Other Objects	1,400	1,646	849
2200-Sub Total	1,105,979	1,066,463	1,071,369
2300 Administrative Services			
Salaries	218,861	200,439	229,728
Benefits	86,266	85,796	60,509
Professional Services	7,670	8,839	26,947
Property Services	---	220	694
Other Services	65,027	44,722	49,710
Supplies	8,185	5,915	6,263
Property	1,864	81	1,449
Other Objects	25,580	12,645	17,646
2300-Sub Total	413,473	358,657	392,946
2500 Business Services			
Salaries	271,605	264,934	281,380
Benefits	168,362	121,843	92,810
Professional Services	22,756	12,458	20,521
Property Services	45	545	882
Other Services	33,164	27,202	25,356
Supplies	8,583	2,855	8,085
Property	1,110	868	750
Other Objects	1,310	1,345	1,295
2500-Sub Total	506,935	432,050	431,079
2600 Plant Operation & Maintenance			
Salaries	49,299	56,388	59,482
Benefits	23,440	35,500	22,580
Professional Services	3,970	---	357
Property Services	80,834	75,834	87,187
Other Services	64,788	53,885	62,081
Supplies	94,532	94,350	84,144
Property	302	(1,082)	6,722
Other Objects	---	---	---
2600-Sub Total	317,165	314,875	322,553
2800 Central Services			
Salaries	320,498	358,651	333,854
Benefits	128,632	139,788	92,219
Professional Services	44,507	36,683	24,875
Property Services	46,454	32,068	46,221
Other Services	57,233	38,317	39,200
Supplies	8,802	19,171	12,074
Property	1,141	246	22,666
Other Objects	916	1,005	1,128
2800-Sub Total	608,183	625,929	572,237
TOTAL INSTRUCTIONAL	2,951,735	2,797,974	2,790,184
3000 Non-Instructional Services			
Professional Services	1,722	3,681	1,970
3000-Sub Total	1,722	3,681	1,970
TOTAL NON-INSTRUCTIONAL	1,722	3,681	1,970
52/5900 Transfer & Reserve			
Operational Transfer & Reserve	401,607	852,817	558,174
TOTAL TRANSFER AND RESERVE	401,607	852,817	558,174
TOTAL GENERAL OPERATING BUDGET	$3,355,064	$3,654,472	$3,350,328

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Exhibit 5-1 (cont'd)

1993-94 BUDGET	1994-95 BUDGET	DIFFERENCE	PERCENT
$609,800	$639,000	$29,200	4.79%
228,800	251,700	22,900	10.01%
28,000	124,300	96,300	343.93%
25,900	25,700	(200)	(0.77%)
64,100	75,900	11,800	18.41%
149,600	151,600	2,000	1.34%
8,000	8,000	---	0.00%
2,800	2,800	---	0.00%
1,117,000	1,279,000	162,000	14.50%
230,000	249,100	19,100	8.30%
80,800	86,600	5,800	7.18%
37,400	2,100	(35,300)	(94.39%)
1,000	200	(800)	(80.00%)
64,000	52,000	(12,000)	(18.75%)
8,100	6,400	(1,700)	(20.99%)
1,500	2,000	500	33.33%
19,700	20,500	800	4.06%
442,500	418,900	(23,600)	(5.33%)
295,000	346,400	51,400	17.42%
125,000	138,200	13,200	10.56%
13,900	14,500	600	4.32%
800	800	---	0.00%
43,600	55,600	12,000	27.52%
7,000	7,000	---	0.00%
2,000	4,400	2,400	120.00%
1,500	1,500	---	0.00%
488,800	568,400	79,600	16.28%
63,000	66,300	3,300	5.24%
29,800	32,100	2,300	7.72%
4,000	4,000	---	0.00%
99,400	138,300	38,900	39.13%
89,000	89,000	---	0.00%
105,000	99,000	(6,000)	(5.71%)
5,000	5,000	---	0.00%
---	---	---	---
395,200	433,700	38,500	9.74%
349,000	366,800	17,800	5.10%
144,700	155,200	10,500	7.26%
36,000	54,000	18,000	50.00%
51,100	51,100	---	0.00%
71,500	69,000	(2,500)	(3.50%)
24,200	23,000	(1,200)	(4.96%)
43,900	33,900	(10,000)	(22.78%)
1,600	1,600	---	0.00%
722,000	754,600	32,600	4.52%
3,165,500	3,454,600	289,100	9.13%
---	---	---	---
---	---	---	---
---	---	---	---
433,800	475,000	41,200	9.50%
433,800	475,000	41,200	9.50%
$3,599,300	$3,929,600	$330,300	9.18%

Exhibit 5-2—Budget Forecasts

SALT LAKE CITY SCHOOL DISTRICT
Maintenance and Operation Fund Budget Projected
For Fiscal Year 1995-96 Through 1997-98
Fund Expenditures by Object

	1994-95 Budget	1995-96 Projected	1996-97 Projected	1997-98 Projected	Projected Growth Rate
Revenues:					
Property taxes	$ 43,920,076	$ 45,202,542	$ 46,522,456	47,880,912	2.92%
Interest on investments	1,041,470	1,500,000	1,500,000	1,500,000	0.00%
Other local revenue	1,616,282	1,500,000	1,500,000	1,500,000	0.00%
State of Utah	38,853,819	41,185,048	43,656,151	46,275,520	6.00%
Federal government	6,008,011	6,128,171	6,250,735	6,375,749	2.00%
Total Revenues	$ 91,439,658	$ 95,515,762	$ 99,429,342	103,532,182	4.41%
Expenditures & Encumbrances:					
Salaries	$ 61,595,478	$ 64,983,229	$ 68,557,307	72,327,959	5.50%
Employee benefits	19,712,065	20,796,229	21,940,021	23,146,722	5.50%
Contract services - professional & educational	1,880,155	1,983,564	2,092,660	2,207,756	5.50%
Maintenance & repairs	2,910,997	3,027,437	3,148,534	3,274,476	4.00%
Student transportation, insurance, phone & travel	1,482,221	1,556,332	1,634,149	1,715,856	5.00%
Supplies, textbooks & utilities	6,340,696	6,530,917	6,726,844	6,928,650	3.00%
Equipment	860,406	1,000,000	1,000,000	1,000,000	0.00%
Total Expenditures & Encumbrances	$ 94,782,018	$ 99,877,707	$ 105,099,515	110,601,418	5.56%
Other financing sources (uses):					
Operating transfer from Capital Projects Fund to Maintenance & Operation Fund	2,151,064	2,215,596	2,282,064	2,350,526	3.00%
Excess (deficiency) of revenues and other sources (uses) over expenditures:	(1,191,296)	(2,146,350)	(3,388,109)	(4,718,711)	
Fund Balances Unreserved & Undesignated - July 1	1,191,296	0	0	0	
Fund Balances Unreserved & Undesignated-June 30	0	(2,146,350)	(3,388,109)	(4,718,711)	

The column under the heading "Projected Growth Rate" is the rate of growth used in making the projection. The following explains reasoning supporting the projected growth rate. For property tax, the past experience is used. Interest on investments and other local revenue is set according to current information. For state revenue, past experience is adjusted for projected average daily membership (ADM) and federal revenue is based on judgment only. Employee benefits and salary are projected using weighted experience less the effect of a retirement contribution increase. Contracted services is assumed to grow in relation to our salary cost. Maintenance and repairs are projected at historical growth. Student transportation, insurance, etc. is set at salary growth rate. Supplies, textbooks, and utilities are projected using a rather arbitrary 3%, a little lower than most recent experience.

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Exhibit 5-3 Enrollment Forecasts, with Graphs

ENROLLMENT HISTORY AND PROJECTIONS FORECASTING METHODOLOGY AND TECHNIQUES

Student enrollment projections are a key factor in budget development. They determine or influence many of the financial estimates that go into the budget, particularly in the instructional area. Most types of personnel requirements are derived directly or indirectly from estimates of the number of students to be served. Allocations of funds for instructional supplies and materials, for example, are made on the basis of projected student enrollments.

In addition, the needs for facilities, such as the number of schools or classrooms, are calculated using the projected enrollments, as are the level of support services. Other expenditure estimates and certain revenue projections are also directly related to the number of students in the School District.

Enrollment projections are completed annually by the central office. The construction of the budget requires detailed estimates of the number of students to be served in the School District during the upcoming year. These projections are made along several dimensions -- District total, school building, grade level, and type of student. The dimensions correspond to the instructional and instructional support programs which the District is planning to provide for its students.

There are several different methods for estimating student enrollments. The method used by the District is the cohort-survival or percentage survival method. This method utilizes mathematical forecasting techniques to project future enrollments based on past trends. However, the basic rationale underlying this extrapolation technique is the assumption that the same conditions affecting enrollment in the past will continue to prevail in the future. This assumption requires careful examination of current conditions to determine variances from past trends. The projections also require validation based on information from other data sources which include planning commissions, building permits, townships, contractors, and real estate agencies.

A brief description of the cohort-survival methodology and district forecasting techniques follows.

FORECASTING TECHNIQUES

District enrollment forecasts have been highly reliable over time. The margin of error in forecasts has consistently been less than plus or minus one percent. Thus, the District has been able to place substantial reliance on projected data as a basis for budget decisions.

Exhibit 5-3 (cont'd)

As noted, the primary enrollment forecasting technique used by the District is the cohort-survival method. In this method, each grade level is treated as a cohort and the passage of students from one grade to the next is followed through the school system from year to year. Based on historical validation, the district uses three years of prior data as a basis to project future year enrollments. Over time, the three year retention ratio has been the most reliable projection technique.

For each year of the past three years, the number of actual students enrolled in each grade level is identified as of September 30. It is important that a consistent date be employed in the methodology. Then a survival rate is calculated for each transition of one grade of students into the next grade in the following year. Using the various rates, an average for each grade to grade transition is calculated over the three years.

This method does not trace individual children; it only is concerned with the aggregate numbers in each grade in each year. All of the children in the following grade were not necessarily in the prior grade; transfers into the next grade from outside the school system are common. When more students transfer than leave the school system, the survival rate will be greater than 1.0. The average survival rates are then used to project future enrollments on a grade by grade basis. The actual enrollments in each grade during the latest year are multiplied by their respective average survival rates and the results are the projected enrollments in each grade for the next year.

Projections are also forecast beyond the next year for facility planning. To obtain a forecast of additional years, the same methodology is applied. The same survival rates are used, but the enrollments for the latest projected year are substituted for actual enrollments of the prior year. As with all extrapolation techniques, the cohort-survival estimates become less reliable the farther out they are made.

The projections of kindergarten enrollments present a unique problem in the set of grade level projections. In the cohort-survival method, the projections for a given grade level are based on the students in the previous grade. The entry grade into the school district -- kindergarten -- has no prior grade or students from which to derive its projected enrollments. In order to obtain this information and to also validate student attendance data, the district conducts an annual census. The data derived has been of significant value to the high degree of reliability achieved in the forecast of enrollments.

Exhibit 5-3 (cont'd)

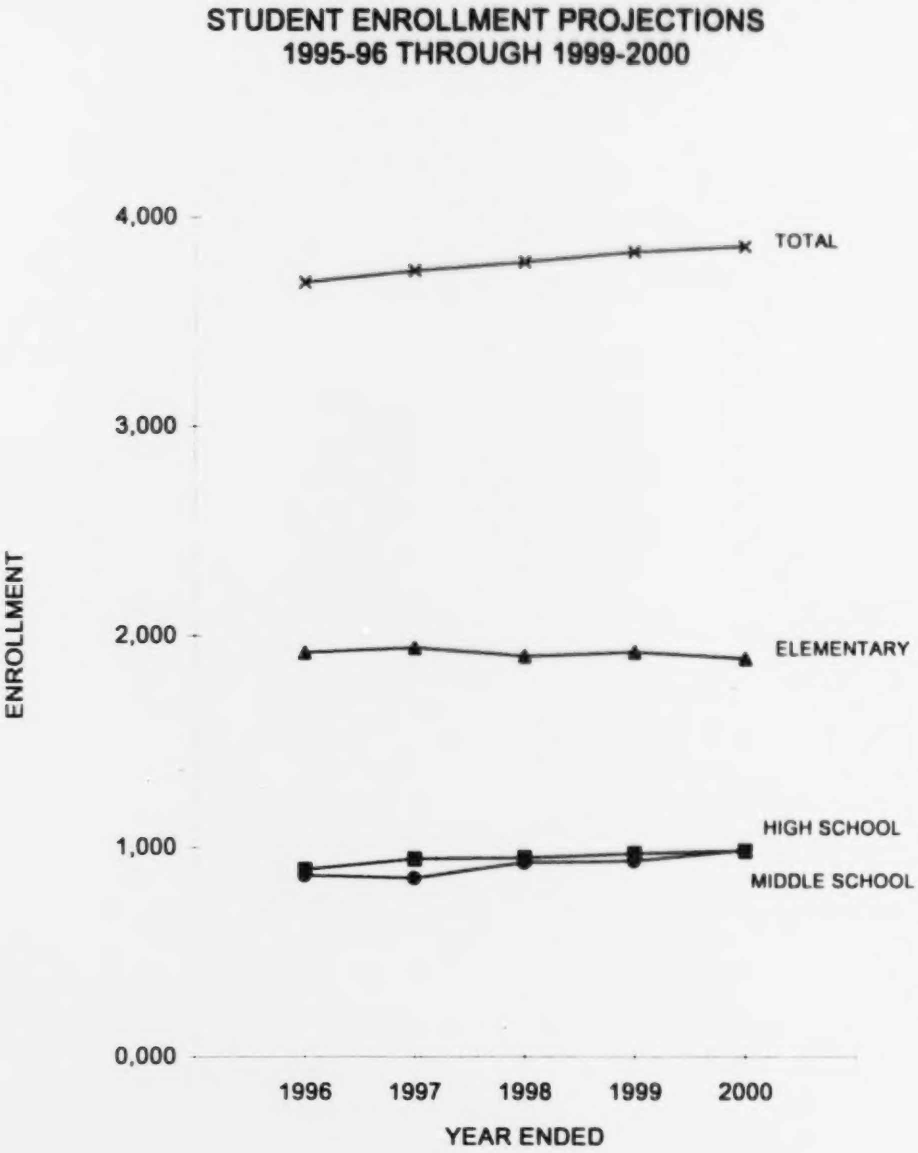
ENROLLMENT HISTORY AND PROJECTIONS

Year	Elementary School	Middle School	High School	Total
1985-86	1,435	793	1,166	3,394
1986-87	1,497	795	1,116	3,408
1987-88	1,563	743	1,057	3,363
1988-89	1,575	726	993	3,294
1989-90	1,615	749	903	3,267
1990-91	1,737	793	872	3,402
1991-92	1,826	807	892	3,525
1992-93	1,825	798	865	3,488
1993-94	1,805	839	904	3,548
1994-95	1,904	860	891	3,655
		Enrollment Projections		
1995-96	1,921	869	897	3,687
1996-97	1,943	854	945	3,742
1997-98	1,904	929	951	3,784
1998-99	1,923	936	972	3,831
1999-00	1,891	985	982	3,858

Enrollment is third day actual.

Projections are based on Cohort-Survival method.

Exhibit 5-3 (cont'd)



STUDENT ENROLLMENT PROJECTIONS
1995-96 THROUGH 1999-2000

High School	897	945	951	972	982
Middle School	869	854	929	936	985
Elementary School	1921	1943	1904	1923	1891
TOTAL	3687	3742	3784	3831	3858

Exhibit 5-4 Enrollment Forecasts Table

STUDENT ACTUAL MEMBERSHIP
EIGHT YEAR COMPARISON

	1986-1987	1987-1988	1988-1989	1989-1990	1990-1991	1991-1992	1992-1993	PROJECTED 1993-1994
ELEMENTARY SCHOOLS								
AUSTIN	272	263	270	269	275	305	323	322
GARFIELD	704	704	700	695	706	717	774	823
NORTH HEIGHTS	425	545	485	464	471	461	478	489
EAST SIDE	494	496	537	522	592	613	639	662
LAMAR	548	531	533	526	469	487	502	523
SAM HOUSTON	282	268	260	261	299	285	283	287
TRAVIS	334	325	330	328	364	403	395	389
BUENA VISTA	589	487	571	655	683	690	704	692
RUBEN CHAVIRA	562	552	508	502	546	585	566	599
TOTAL MEMBERSHIP	4,210	4,171	4,194	4,222	4,405	4,546	4,664	4,786
INCREASE MEMBERSHIP	(31)	(39)	23	28	183	141	118	122
PERCENT OF INCREASE	0.73%	-0.93%	0.55%	0.67%	4.33%	3.20%	2.60%	2.62%
MIDDLE SCHOOLS								
MEMORIAL MIDDLE SCHOOL	723	632	753	674	706	787	787	763
DEL RIO MIDDLE SCHOOL	708	737	656	631	720	712	683	803
SAN FELIPE MIDDLE SCHOOL	776	700	610	707	678	696	765	823
TOTAL MEMBERSHIP	2,207	2,069	2,019	2,012	2,104	2,195	2,235	2,389
INCREASE MEMBERSHIP	(27)	(138)	(50)	(7)	92	91	40	154
PERCENT OF INCREASE	-1.21%	-6.25%	-2.42%	-0.35%	4.57%	4.33%	1.82%	6.89%
SECONDARY SCHOOLS								
FRESHMAN	778	808	818	742	627	707	710	773
DEL RIO HIGH SCHOOL	1,987	1,853	1,820	1,887	1,915	1,868	1,753	2,208
TOTAL MEMBERSHIP	2,765	2,661	2,638	2,629	2,542	2,575	2,463	2,981
INCREASE MEMBERSHIP	80	(104)	(23)	(9)	(87)	33	(112)	518
PERCENT OF INCREASE	2.98%	-3.76%	-0.86%	-0.34%	-3.31%	1.30%	-4.35%	21.03%
ALL SCHOOLS								
TOTAL MEMBERSHIP	9,182	8,901	8,851	8,863	9,051	9,316	9,362	10,156
INCREASE MEMBERSHIP	22	(281)	(50)	12	188	265	46	794
PERCENT OF INCREASE	0.24%	-3.06%	-0.56%	0.14%	2.12%	2.93%	0.49%	8.48%

MEMBERSHIP

The total number of students who have enrolled within the school district less any student withdrawals

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Exhibit 5-5 Five Years of Staffing Levels

ALPINE SCHOOL DISTRICT
ACTUAL AND BUDGET FULL TIME EQUIVALENTS (FTE)

Position	1990-91	1991-92	1992-93	1993-94	1994-95	Difference
Maintenance and Operation Fund						
Superintendent	1.00	1.00	1.00	1.00	1.00	
Business Administrator	1.00	1.00	1.00	1.00	1.00	
Administrator	4.00	4.00	4.00	4.00	4.00	
Supervisor-Director	14.20	12.85	12.05	14.05	16.00	1.95
Personnel Director-Classified	1.00	1.00	1.00	1.00	1.00	
Adm. Asst.	1.00	1.00	1.00	1.00	1.00	
Information Salary	0.75	0.75	0.75	0.75	0.75	
Principal Salary	43.00	42.00	42.00	43.00	43.00	
Asst. Principal Salary	20.00	19.00	19.00	20.00	24.00	4.00
Cert Teacher Salary	1,492.540	1,512.922	1,528.77	1,588.73	1,661.91	73.18
Social Worker	0.00	1.00	0.00	0.00	0.00	
Sabbatical Leave	2.00	1.50	2.50	3.00	1.50	(1.50)
Physical Therapist	1.00	1.00	1.00	1.00	1.00	
Guidance Salaries	41.75	41.00	42.50	45.50	45.50	
Occupational Therapist	0.00	0.00	0.00	0.00	1.00	1.00
Psychological Pers Salary	12.90	12.15	12.15	13.25	15.25	2.00
Certified Media Salary	11.00	11.00	11.00	13.00	13.00	
Certified Early Retirement	19.00	41.00	55.00	77.00	85.00	8.00
Department Directors	4.00	4.00	4.00	4.00	4.00	
Accounting Supervisors	2.00	2.00	2.00	2.00	2.00	
Secretarial Salaries	97.00	95.25	96.56	104.76	106.76	2.00
Computer Program Director	1.00	1.00	1.00	1.00	1.00	
Purchasing Agents Salary	2.00	2.00	2.00	2.00	2.00	
Keypunch-Data Entry Operator	1.50	1.50	1.50	1.50	1.50	
Classified Technician	12.85	13.60	14.60	14.60	17.60	3.00
Campus Aide	8.25	8.25	8.42	10.04	10.85	0.81
Contract Teacher Aide	87.54	65.8925	62.62	60.00	62.98	2.98
Attendance Program Specialist	0.75	1.00	1.00	1.00	1.00	
Contract Media Aide	36.875	36.875	36.50	38.52	38.52	
Pupil Transp Director	0.80	0.80	0.80	0.80	0.80	
Transporation Coordinator	1.00	1.00	1.00	1.00	1.00	
Rt/Coordinator/Dr. Trainer	2.00	2.00	1.00	1.00	1.00	
Bus Drivers	73.25	68.25	74.13	72.90	74.90	2.00
Sp Ed Bus Aide	24.37	19.87	19.00	18.81	18.81	
Mechanics Salaries	5.00	5.00	5.00	5.00	5.00	
Maintenance Coordinators	2.00	2.00	3.00	3.00	3.00	
Head Custodian Salary	43.00	43.00	43.00	45.00	46.00	1.00
Contract Maint Salaries	36.75	36.75	36.75	37.75	38.75	1.00
Contract Custodians	30.50	30.50	30.50	33.50	33.50	
Equip Maintenance Salaries	2.00	3.00	3.00	3.00	3.00	
Media Delivery Salary	1.00	1.00	1.00	1.00	1.00	
Mail-Money Deliveryman	0.50	0.56	0.56	0.56	0.56	
Classified Early Retirement	9.00	11.00	19.00	27.00	29.00	2.00
TOTAL	2,151.075	2,160.27	2,202.66	2,317.02	2,420.44	103.42

Exhibit 5-6—Staffing Levels by Position Type

PERSONNEL RESOURCE ALLOCATIONS
EQUIVALENT FULLTIME POSITIONS
FISCAL YEAR 1995-96

	Middle School	High School	Vincent	Fr.Creek/ Warwick	North Coventry	East Coventry	District	Total
Teachers								
Classroom	36.300	46.600	19.500	17.500	20.000	19.500	0.000	159.400
Special Area	14.700	13.700	6.950	7.050	7.150	7.050	0.000	56.600
Sp Education	6.000	3.000	2.000	0.000	1.000	2.000	0.000	14.000
Administrators	3.000	3.000	1.000	2.000	1.000	1.000	6.000	17.000
Secretaries(conf)	0.000	0.000	0.000	0.000	0.000	0.000	11.000	11.000
Van Drivers	0.000	0.000	0.000	0.000	0.000	0.000	4.000	4.000
Security Police	0.000	0.000	0.000	0.000	0.000	0.000	2.000	2.000
Coordinators	0.250	0.750	0.000	0.000	0.000	0.000	4.000	5.000
Teachers Aides	7.250	2.500	7.800	3.500	5.600	8.800	0.000	35.450
Clerical	2.000	4.000	2.000	2.000	2.000	2.000	3.830	17.830
Library Clerk	0.500	1.000	0.000	0.000	0.000	0.000	0.000	1.500
Guidance Clerk	1.000	1.500	0.000	0.000	0.000	0.000	0.000	2.500
Attendance Clerk	1.000	1.000	0.000	0.000	0.000	0.000	0.000	2.000
Medical Aide	0.500	0.500	0.000	0.000	0.000	0.000	0.000	1.000
Maintenance	3.813	4.000	2.000	2.000	2.380	2.000	7.130	23.323
Chapter 1 Aides	0.000	0.000	3.001	2.627	3.126	3.718	0.000	12.472
Total EFT	76.313	81.550	44.251	36.677	42.256	46.068	37.960	365.075

Exhibit 5-7—Ten Years of Assessed and Market Value of Taxable Property

Mt. Lebanon School District
1994-95 Budget

ASSESSED VALUE AND REAL ESTATE TAX RATES
ALL OVERLAPPING GOVERNMENTS

Year	Municipal	School	County	Total	Assessed Valuation	Market Value
1986	27.75	82.50	29.00	139.25	$227,028,845	$ 731,525,600
1987	27.75	82.50	31.25	141.50	228,065,160	798,680,700
1988	28.75	82.50	31.25	142.50	232,065,680	815,606,400
1989	28.75	82.50	31.25	142.50	239,415,420	886,781,400
1990	28.75	88.25	35.00	152.00	249,651,570	934,609,400
1991	28.75	92.75	36.50	158.00	264,605,985	1,047,917,000
1992	28.75	98.50	36.50	163.75	271,139,515	1,074,268,300
1993	28.75	98.50	36.50	163.75	281,925,660	1,173,569,900
1994	28.75	98.50	36.50	163.75	288,780,240	1,200,946,300
1995	25.75	90.50	36.50	152.75	321,898,767	*1,338,675,850

Tax Rates (per $1,000 of Assessed Valuation)

*Estimated based on prior year percentage.

Exhibit 5-8—Ten Years of Property Tax Rates and Collections

PROPERTY TAX LEVIES AND COLLECTIONS

Year	Tax Rate[1]	Tax Levy	Tax Collection[2]	% of Levy Collected [3]	Taxes Liened	% of Total Levy
1995-96[3]	223.00	$21,318,800	$20,383,800	95.61%	$650,000	3.05%
1994-95[3]	217.00	20,382,745	19,446,745	95.41%	650,000	3.19%
1993-94	208.00	19,404,641	18,520,820	95.45%	634,893	3.27%
1992-93	200.00	18,214,616	17,556,197	96.40%	417,998	2.29%
1991-92	191.00	17,079,983	16,174,888	94.70%	677,311	3.97%
1990-91	178.50	15,474,848	14,604,277	94.37%	669,049	4.32%
1989-90	161.00	13,523,089	12,996,139	96.10%	375,730	2.78%
1988-89	139.00	11,114,329	10,760,470	96.82%	205,558	1.85%
1987-88	130.00	9,992,562	9,565,160	95.72%	211,555	2.12%
1986-87	110.00	8,202,816	7,976,828	97.24%	129,405	1.58%

1. One mill of tax is equal to $1.00 for every $1,000.00 of assessed valuation of real estate property.
2. Does not include delinquent taxes collected or interim taxes collected.
3. Budgeted

Exhibit 5-9—Five Years of Tax Burden Data

SALT LAKE CITY SCHOOL DISTRICT

Chart 8

For Fiscal Year 1994-95 With Comparative Information for Years 1990-91 Through 1993-94

Impact of Budget on Taxpayers

	1990-91 Actual	1991-92 Actual	1992-93 Actual	1993-94 Actual	1994-95 Budget
Market value of a home	$75,000	$75,000	$75,000	$75,000	$75,000
Appraised % of market value	60.00%	66.74%	66.98%	66.98%	68.00%
Taxable value	$45,000	$50,053	$50,231	$50,231	$51,000
Total property tax rate assessed	.007961	.008373	.008546	.008732	.008677
Property tax due	$358.25	$419.09	$429.28	$438.62	$442.53
Property Tax increase (Decrease) from prior year	$0.00	$60.85	$10.18	$9.34	$3.91

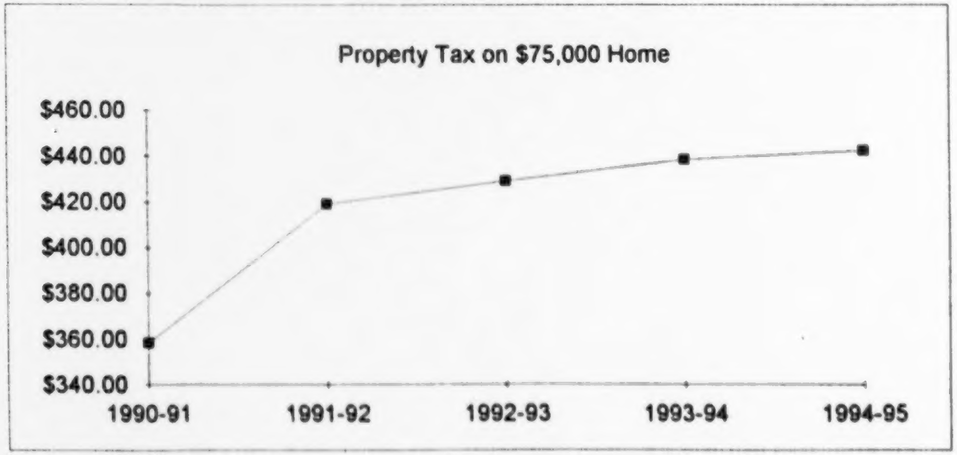

Exhibit 5-10—Performance Data and Objectives, by Program

Tacoma Public School District #10
Tacoma, Washington

BRC/PROGRAM	009 Community Relations Office			
Expenditure Categories	*Actual 1992-1993*	*Budget 1993-1994*	*Budget 1994-1995*	*Difference*
Salaries	188,378	213,527	213,400	(127)
Benefits	47,787	52,596	53,493	897
Debit Transfers	15,839	22,220	23,800	1,580
Supplies & Materials	36,974	33,282	47,280	13,998
Instructional Supplies				
Contractual Svcs	26,247	50,647	27,207	(23,440)
Travel & Mileage	2,467	6,500	6,500	
Equipment	352	600	4,162	3,562
Total	$318,044	$379,372	$375,842	($3,530)
Personnel F.T.E.	4.500	5.000	5.000	

Program Description

The Community Relations Office formulates and implements a comprehensive communications/marketing plan aimed at gaining community approval and support of the school district. This plan utilizes the synergy created by coordinating public information, parent involvement, volunteer services, and community schools programs.

In accordance with board goals, the 1994-95 emphasis will be on parent involvement. Other target audiences are people with no school-age children and business and community leaders. The director also supervises the print shop and mail service, and is responsible for maintaining and updating the district policies.

Program Objectives

1. To increase community awareness of district goals and needs.
2. To increase community approval of district efforts.
3. To increase parent involvement in their child(ren)'s education.

Measures

1. District surveys will indicate an increased awareness of district goals and needs.
2. The approval rating of district efforts will increase.
3. The amount of parent involvement will increase.

Performance Indicators	*Actual 1992-1993*	*Current 1993-1994*	*Target 1994-1995*
1. District surveys will show awareness and approval of district goals and needs.			
2. The 1993-94 rating of good or excellent of 41.7 will be increased to at least 44.7 when respondents are asked what	N/A	35.00%	40.00%
grade they give the district.	N/A	41.70%	44.70%
3. Parent involvement, which currently is not measured, will be documented. An assessment will be made of hard-to-reach parents who are now involved, school	459	585	645
reports of involvement will be recorded. The number of registered parent volunteers will increase by 10 percent.			
Student FTE Served	29,516	29,939	30,393
Cost per student FTE	10.78	12.67	12.37

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Exhibit 5-11—Performance Data with Standardized Test Scores

Mt. Lebanon School District
1994-95 Budget

PROGRAM RESULTS

Student achievement is the best indicator of the success of a school system. Various standardized scores are monitored to assure that we continue to meet the needs of our students, and continue to provide an effective program in a variety of subjects.

According to available statistics, 94% of Mt. Lebanon's class of 1993 are continuing their education at a:

• four-year college	83.0%
• junior or community college	8.0%
• vocational, technical or professional school	1.5%

Each year graduates receive between $300,000 and $400,000 through scholarship awards and waived tuition fees. Between 10 and 15 percent of students entering college benefit from waived course fees due to their advanced standing.

During the 1993-94 school year, 363 students participated in 11 AP (college equivalent) classes and took the AP exam. The courses included English, calculus, U.S. and european history, French, German and Spanish, biology, chemistry, physics and computer science.

Of the 23.1% of the class of 1994 who took the ACT exam, the average composite score was 23.0% compared to the national average of 20.8%. The average scores include English and math results.

Overall, the percentage of Mt. Lebanon students achieving in the above average category of the Stanford Achievement Test (SAT) was two to three times higher than the national average. Few Mt. Lebanon students ranked below average. This test is administered to Mt. Lebanon students in grades one through eight each year to measure performance in reading, mathematics, and language as well as science, social science, spelling and listening and study skills.

Eleventh grade students' aptitude and achievement results were superior to those of private schools according to the 1992 Comprehensive Testing Program III results. The test is administered to students in grades nine and 11 to measure the verbal and quantitative aptitude as well as achievement in the areas of vocabulary, reading comprehension, mechanics of writing, English expression and math concepts/general math. The results compare students in similar suburban schools and independent/private schools. These groups of students are those found to be higher performers than those in the national population.

The Mt. Lebanon 1994 Scholastic Aptitude Test (SAT) averages were 1029 with ninety-three percent of the class taking the exam. This is 127 points more than the national average and 150 more than the state average.

Mt. Lebanon School District
1994-95 Budget

STUDENT MEAN TEST SCORES

LAST TEN YEARS

	SCHOLASTIC APTITUDE TEST			ACHIEVEMENT TESTS - ALL SUBJECTS			NATIONAL MERIT RESULTS	
FISCAL YEAR	MT. LEBANON	NATIONAL	PENNSYLVANIA	MT. LEBANON	NATIONAL	PENNSYLVANIA	NUMBER SEMI-FINALISTS	NUMBER COMMENDED
1985	985	N/A	N/A	573	540	N/A	15	23
1986	995	N/A	N/A	574	540	N/A	13	19
1987	983	906	N/A	570	544	N/A	10	17
1988	994	904	N/A	575	543	N/A	8	24
1989	994	903	N/A	575	546	N/A	13	22
1990	1000	900	883	579	546	554	6	26
1991	1008	896	876	593	547	556	14	17
1992	995	899	877	593	549	557	16	20
1993	1044	902	878	604	552	561	12	28
1994	1029	902	879	571	548	558	14	18

Exhibit 5-11 (cont'd)

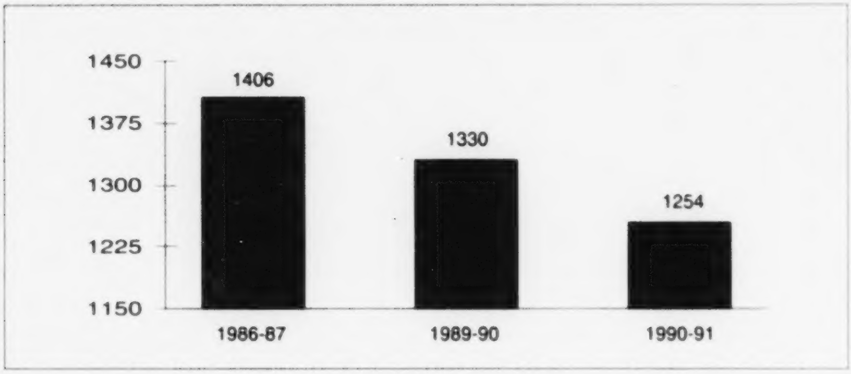
Exhibit 5-12—Performance Data Through a Qualitative Approach

SALT LAKE CITY SCHOOL DISTRICT
Fiscal Year 1994-95 Budget

HIGH SCHOOL FOLLOWUP SURVEY

The Salt Lake City School District conducted a study to evaluate its programs in order to better meet the needs of the students it serves. The study included students in three graduating classes, 1987, 1990, and 1991. The overall response rate from this survey for the district was 43.36 %.

Distribution of Survey Population by Year



BACKGROUND INFORMATION

What are you presently doing?

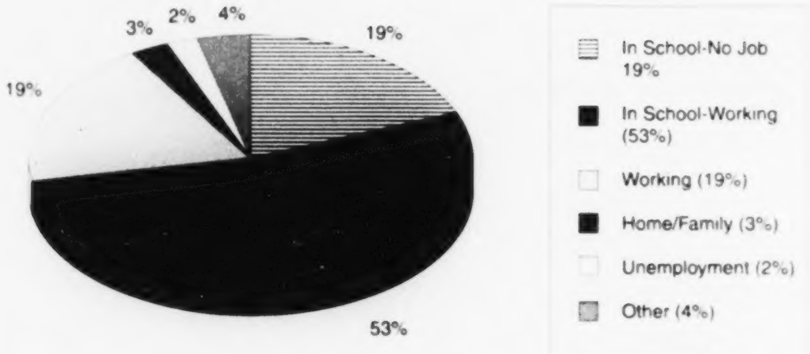
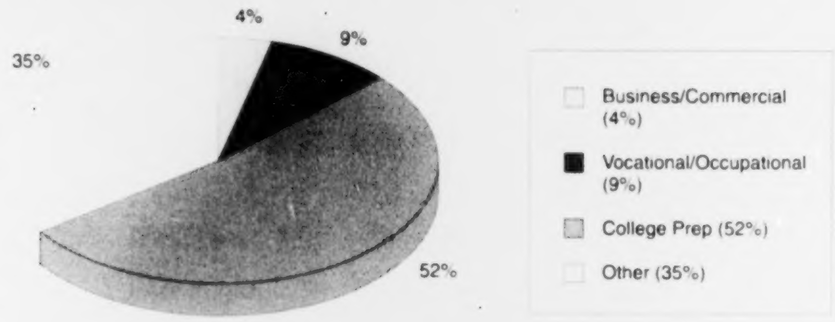
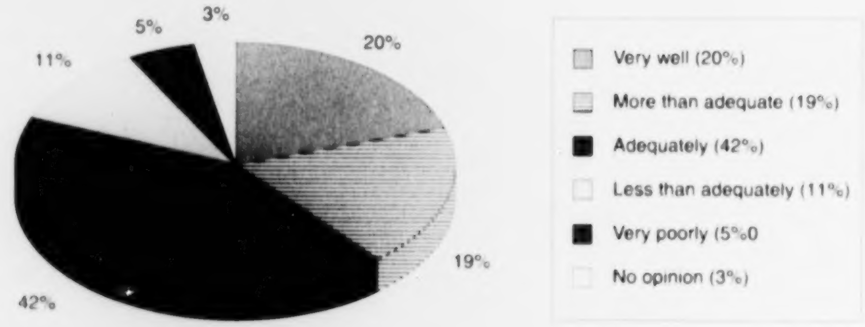


Exhibit 5-12 (cont'd)

Describe your individual course of study during high school.



How well did high school prepare you for continuing your education?



How well did high school prepare you for your present occupation?

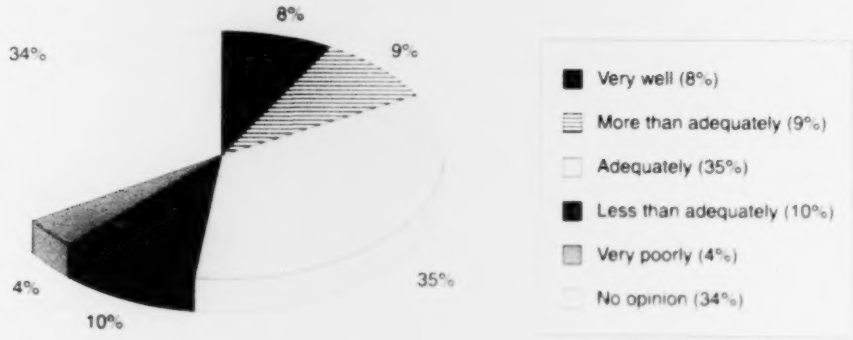
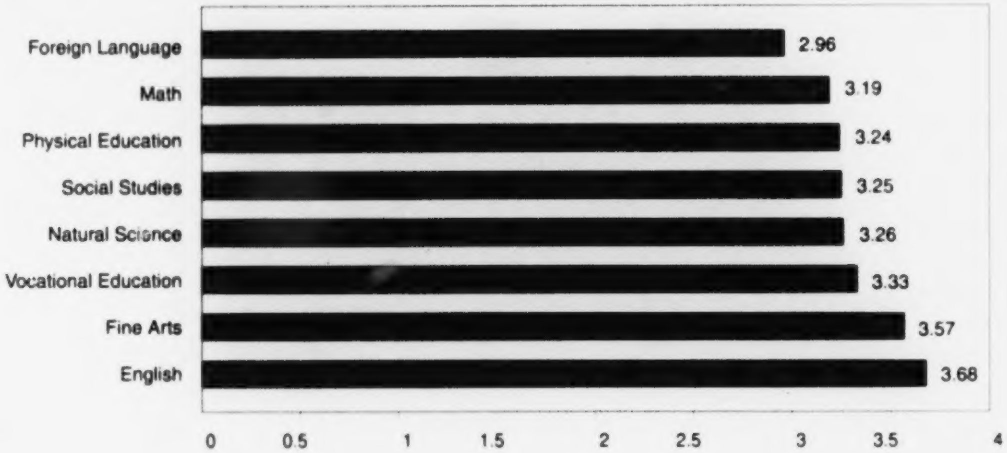


Exhibit 5-12 (cont'd)

Former students rated the quality of their high school courses. The figure below displays the average for the course rankings. Scores are on a five point scale (5 = Excellent, 3 = Good, 1 = Poor)



We have learned from this study that:

1. Seventy-two percent (72%) of the high school graduates in this study were engaged in the pursuit of higher education and nineteen percent (19%) were engaged in some sort of career employment.

2. Seven percent (7%) were engaged in raising a family or some other pursuit not related to paid employment or higher education.

3. Only two percent (2%) of these students were unemployed.

4. Among those students who were continuing their education, eighty-one percent (81%) of these students believed that their high school adequately or more than adequately prepared them for continuing their education, and nineteen percent (19%) believed their high school preparation was less than adequate.

5. Among those engaged in career employment, fifty-two percent (52%) believed that their high school experience adequately or more than adequately prepared them for their present occupation, fourteen percent (14%) believed their high school did not adequately prepare them for their current occupation, and thirty-four percent (34%) had no opinion on this issue.

The study seems to indicate that most students that go on to higher education believe that their high school education was adequate or more than adequate, but just over half of those who leave high school and go directly to an occupation believe that their high school experience adequately prepared them for that occupation.

Exhibit 5-13—Bond Amortization Schedule

BOND AMORTIZATION SCHEDULE
GENERAL OBLIGATION BONDS, SERIES 1992

Date	Principal	Coupon	Interest	Fiscal Total
1995-96	$ 230,000	4.50%	$ 236,215	$ 466,215
1996-97	240,000	4.75%	225,865	465,865
1997-98	250,000	5.00%	214,465	464,465
1998-99	265,000	5.10%	201,965	466,965
1999-00	280,000	5.25%	188,450	468,450
2000-01	295,000	5.40%	173,750	468,750
2001-02	310,000	5.60%	157,820	467,820
2002-03	330,000	5.80%	140,460	470,460
2003-04	350,000	6.00%	121,320	471,320
2004-05	370,000	6.00%	100,320	470,320
2005-06	395,000	6.20%	78,120	473,120
2006-07	420,000	6.20%	53,630	473,630
2007-08	445,000	6.20%	27,590	472,590
	$4,180,000		$1,919,970	$ 6,099,970

Exhibit 5-14—Map of School District

TACOMA SCHOOL DISTRICT #10

■ Elementary Schools

1 Arlington — 3002 S. 72nd, 98409 — 596-1863
2 Birney — 1202 S. 76th, 98408 — 596-2060
3 Boze — 1140 E. 65th, 98404 — 596-2062
4 Browns Point — 1502 51st N.E., 98422 — 596-1408
5 Bryant — 717 S. Grant, 98405 — 596-1383
6 DeLong — 4901 S. 14th, 98405 — 596-2330
7 Downing — 2502 N. Orchard, 98406 — 596-2253
8 Edison — 3114 S. 58th, 98409 — 596-1848
9 Fawcett — 126 E. 60th, 98404 — 596-2064
10 Fern Hill — 8442 S. Park, 98444 — 596-2095
11 Franklin — 3202 S. 12th, 98405 — 596-1400
12 Geiger — 621 S. Jackson, 98465 — 596-2340
13 Grant — 1018 N. Prospect, 98406 — 596-1402
14 Jefferson — 4302 N. 13th, 98406 — 596-2261
15 Larchmont — 8801 E. B, 98445 — 596-2082
16 Lister — 2106 E. 44th, 98404 — 596-2068
17 Lowell — 810 N. 13th, 98403 — 596-1392
18 Lyon — 101 E. 46th, 98404 — 596-2080
19 Manitou Park — 4806 S. 66th, 98409 — 596-1852
20 Mann — 5211 S. K, 98408 — 596-2066
21 McCarver — 2111 S. J, 98405 — 596-1390
22 McKinley — 3702 McKinley Ave., 98404 — 596-2070
23 Northeast Tacoma — 5412 29th N.E., 98422 — 596-1388
24 Point Defiance — 4330 N. Visscher, 98407 — 596-2265
25 Reed — 1802 S. 36th, 98408 — 596-2072
26 Rogers — 1301 E. 34th, 98404 — 596-1380
27 Roosevelt — 3550 E. Roosevelt, 98404 — 596-1410
28 Seward — 4902 S. Alaska, 98408 — 596-2074
29 Sheridan — 5317 McKinley Ave., 98404 — 596-2076
30 Sherman — 4502 N. 38th, 98407 — 596-2255
31 Skyline — 2301 N. Mildred, 98406 — 596-2270
32 Stanley — 1712 S. 17th, 98405 — 596-1376
33 Wainwright — 130 Alameda, 98466 — 596-2325
34 Washington/Hoyt — 3701 N. 26th, 98407 — 596-2250
35 Whitman — 1120 S. 39th, 98408 — 596-2077
36 Whittier — 777 Elm Tree Lane, 98466 — 596-2320

● Middle Schools

37 Baker — 8320 S. I, 98408 — 596-2100
38 Gault — 1115 E. Division Lane, 98404 — 596-1405
39 Gray — 3109 S. 60th, 98409 — 596-1860
40 Hunt — 6501 S. 10th, 98465 — 596-2335
41 Jason Lee — 602 N. Sprague, 98403 — 596-1395
42 Mason — 2812 N. Madison, 98407 — 596-2258
43 McIlvaigh — 1801 E. 56th, 98404 — 596-2080
44 Meeker — 4402 Nassau Ave. N.E., 98422 — 596-1377
45 Stewart — 5010 Pacific Ave., 98408 — 596-2085
46 Truman — 6501 N. 23rd, 98406 — 596-2245

★ High Schools

47 Foss — 2112 S. Tyler, 98405 — 596-2300
48 Lincoln — 701 S. 37th, 98408 — 596-2000
49 Mount Tahoma — 6229 S. Tyler, 98409 — 596-1800
50 Stadium — 111 N. E, 98403 — 596-1325
51 Wilson — 1202 N. Orchard, 98406 — 596-2200

▲ Other District Sites/Programs

52 Buildings & Grounds — 3223 S. Union Ave., 98409 — 596-1308
    Purchasing — 3321 S. Union Ave., 98409 — 596-1290
    Food Services — 3321 S. Union Ave., 98409 — 596-1295
53 Central Administration Building, 601 S. 8th, 98405 — 596-1000
    Central Annex — 708 S. G, 98405
54 El Centro Latino — 2502 Tacoma Ave. S., 98402 — 572-7717
55 Madison Site — 3102 S. 43rd, 98409
    Alternative Middle School — 596-1898
    Continuous Progess Center — 596-1898
    Early Childhood Education — 596-1870
    Family Involvement Center (Round Bldg.) — 596-1087
    Summer School — 596-1898
    Tone School — 596-1898
56 Oakland School — 3319 S. Adams, 98409 — 596-1387
57 Off Campus Diagnostic Center — 5911 S. Orchard, 98409 — 596-1924
58 Park Avenue Site — 6701 S. Park Ave., 98408
    Student Assistance Program — 596-1093
59 Region V Learning Center — 1818 Tacoma Ave. S., 98402 — 593-2053
60 Remann Hall — 5501 6th Ave., 98406 — 756-0606, ext. 250
61 Tacoma Technical High School — 1101 S Yakima Ave., 98405 — 596-1650
62 Tacoma Urban League Learning Center — 2550 S. Yakima, 98405 — 597-6435
63 Willard Site — 3201 S. D, 98408
    Instructional Resources/Audiovisual — 596-2141
    Science Supply Center — 596-2151
    Staff Resource Center — 596-2160

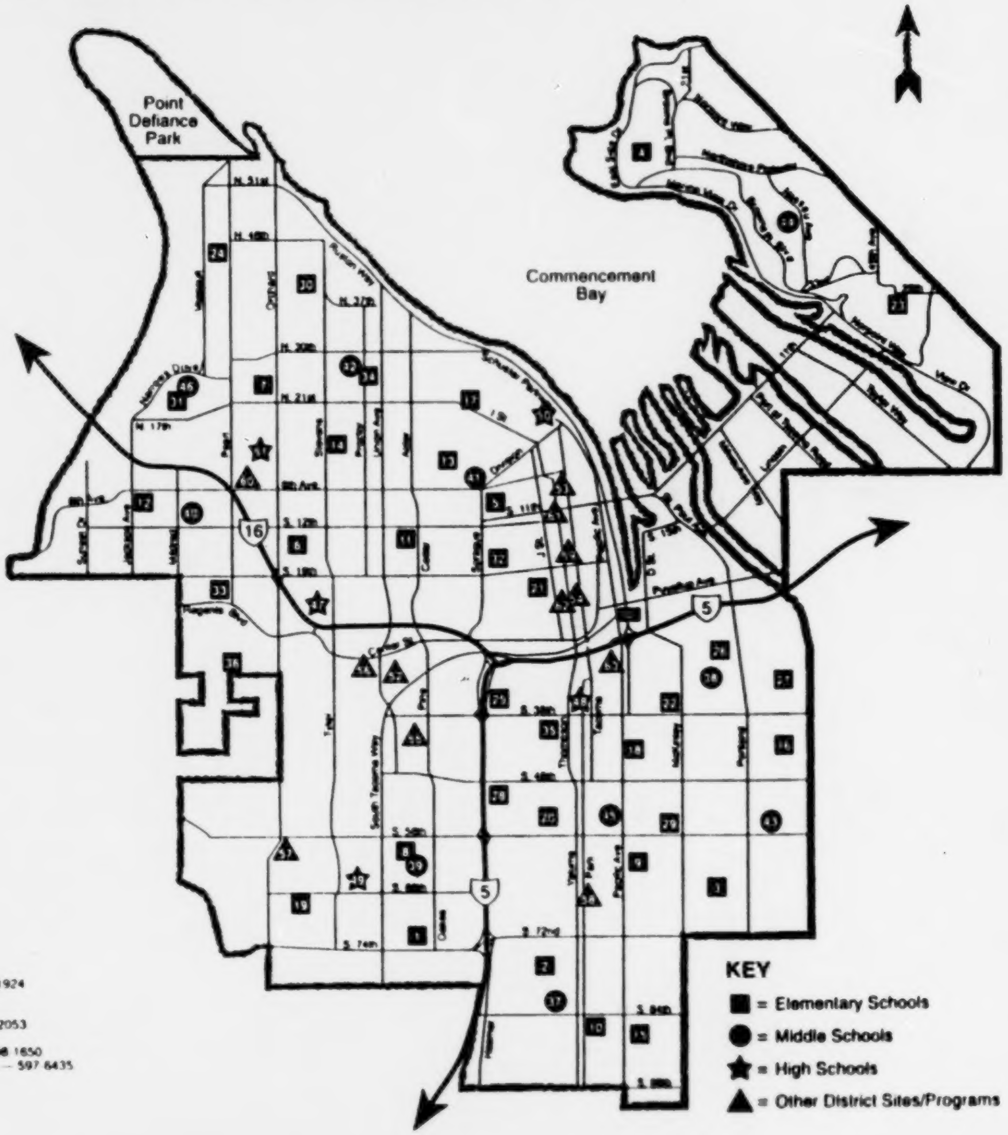


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Exhibit 5-15—Cost per Pupil Analysis

Cost Per Pupil

Cost per pupil data has been developed to accurately reflect those items that directly impact on students that are included in the School District's enrollment (see Section VII, Page 2). Reducing total obligations by items that do not impact on these students enables the District to establish an adjusted cost base that can be the basis for the cost per pupil calculation. These items include: Debt Service, Adult Education, Early Childhood Education, Services to Non Public School Students (see pages 8 and 9), Local Share of Categorical Programs and Payments to Other Educational Entities.

After consideration for direct education program costs, other items are allocated to the school levels based as follows:

In School Administration and Support	-	the portion based on the special education enrollment percentage was allocated to special education from both elementary and secondary education.
School Support Services and Substitute Services	-	based on number of teachers at the elementary and secondary levels.
Homebound	-	based on experience - 10% elementary and 90% secondary.
Public School Transportation	-	based on student usage patterns after consideration is given to special education and services for non public students.
Facilities/Utilities	-	based on class/teacher ratios.
Retirement Incentive	-	based on number of teachers per level.
Administrative/Support Services Including Health	-	based on enrollment levels.

The items above describe the process of ascertaining the adjusted cost base by school level.

The following enrollments were collapsed to assist in developing a cost per pupil by level. Elementary includes kindergarten and grade pupils, secondary includes middle school, senior high school and area vocational technical education pupils.

Exhibit 5-15 (cont'd)

School District of Philadelphia
Cost Per Pupil Analysis
Fiscal 1989/90 Through 1994/95

	1989/90	1990/91	1991/92	1992/93	Amended 1993/94	Adopted 1994/95
TOTAL OBLIGATIONS (1)	1,113,112,289	1,241,691,096	1,218,718,961	1,506,599,604	1,249,393,600	1,273,365,000
Debt Service	(57,324,266)	(138,953,227)	(58,585,184)	(271,334,687)	(50,558,700)	(58,997,300)
Adult Education	(2,882,483)	(2,815,907)	(2,347,059)	(1,642,683)	(1,577,400)	(1,481,000)
Early Childhood Education	(1,258,565)	(1,299,182)	(1,345,309)	(1,489,379)	(1,285,300)	(181,600)
Services Provided to Non Public School Students						
Health	(4,438,070)	(3,854,106)	(4,442,026)	(3,582,082)	(3,584,303)	(2,951,755)
Curriculum	(30,000)	(30,000)	(25,000)	(25,000)	(25,000)	0
Attendance	(933,000)	(923,000)	(930,000)	(554,956)	(423,065)	0
Vocational Education	(1,650,000)	(706,700)	(3,805,000)	(1,988,850)	(1,969,867)	(1,275,514)
Transportation	(15,749,900)	(15,786,700)	(18,064,400)	(17,051,300)	(17,487,900)	(16,030,300)
Special Education	(3,090,900)	(527,100)	(303,743)	(380,475)	(358,058)	(412,924)
I.U. Remedial & Support Services	(12,355,500)	(12,588,000)	(12,277,000)	(12,902,579)	(13,310,000)	(13,327,000)
Other	0	0	0	0	(103,210)	0
SubTotal – Non Public School Students	(38,247,370)	(34,415,606)	(37,947,169)	(36,483,242)	(37,261,401)	(33,997,493)
Local Share of Categorical Programs						
Early Childhood Programs	(18,767,964)	(21,403,092)	(22,722,490)	(24,297,931)	(23,572,900)	(27,865,900)
ECIA – Chapter I	0	0	0	(2,568,000)	0	0
Adult Vocational Education & J.R.O.T.C. Programs	(56,200)	(56,200)	(689,329)	(551,500)	(525,300)	(496,200)
Student Substance Abuse	(411,070)	(480,105)	(554,851)	(701,179)	(701,200)	(694,700)
SubTotal – Local Share of Categorical Programs	(19,235,234)	(21,939,397)	(23,966,670)	(25,550,610)	(24,799,400)	(29,056,800)
Payments to Other Educational Entities for Special Education Students Educated Outside the School District and NOT included in enrollment	(11,219,288)	(13,058,898)	(16,870,263)	(17,949,071)	(22,854,000)	(24,073,400)
Total Adjustments	(130,147,186)	(210,482,215)	(141,061,654)	(354,449,672)	(138,336,201)	(147,787,593)
ADJUSTED COST BASE	982,965,103	1,031,208,881	1,078,657,307	1,152,149,932	1,111,057,399	1,125,577,407
Elementary Education						
Educational Program	207,256,122	213,693,539	224,814,880	238,924,847	235,190,200	243,465,100
In School Administration & Support	44,391,267	47,079,700	51,826,877	55,395,814	53,576,631	54,318,587
Allocatable Costs						
School Support Services	21,361,399	27,190,650	28,260,367	26,861,055	26,254,582	24,773,836
Substitute Service	6,289,254	6,431,933	7,144,599	8,561,070	6,302,730	7,885,966
Homebound	132,869	131,067	166,781	173,618	152,110	156,430
Public Sch Transportation	17,916,803	19,508,285	19,760,880	19,801,726	22,889,435	22,122,053
Facilities Services/Utilities	53,467,124	56,020,483	59,846,683	63,025,760	65,177,458	64,042,888
Administrative/Support Services including Health	52,381,608	54,431,222	49,913,915	51,626,341	48,617,372	33,255,272
Adjusted Cost Base	403,196,445	424,486,878	441,738,962	464,170,230	460,160,517	450,020,132
Pupils	98,379	99,812	101,586	103,261	106,052	109,389
Cost Per Student	4,098	4,253	4,348	4,495	4,339	4,114
Secondary Education						
Educational Program	212,997,119	221,796,466	233,615,559	255,217,111	241,312,900	253,902,100
In School Administration & Support	70,480,668	74,713,402	79,538,716	87,484,437	78,006,201	76,381,246
Allocatable Costs						
School Support Services	13,092,470	16,665,237	17,320,870	16,463,227	16,091,518	15,183,964
Substitute Service	3,854,704	3,942,152	4,378,947	5,247,107	5,088,770	4,833,334
Homebound	1,195,817	1,179,606	1,501,033	1,562,559	1,366,990	1,407,870
Public Sch Transportation	2,234,814	2,433,325	2,484,829	2,444,960	2,855,065	2,759,347
Facilities Services/Utilities	46,096,133	47,522,330	50,189,727	53,429,202	54,741,266	55,166,110
Administrative/Support Services including Health	40,739,121	42,209,119	39,379,448	42,385,065	40,708,545	28,046,681
Adjusted Cost Base	390,690,847	410,461,638	428,389,128	464,233,708	440,173,255	437,680,652
Pupils	76,513	77,400	80,146	84,777	88,800	92,256
Cost Per Student	5,106	5,303	5,345	5,476	4,957	4,744

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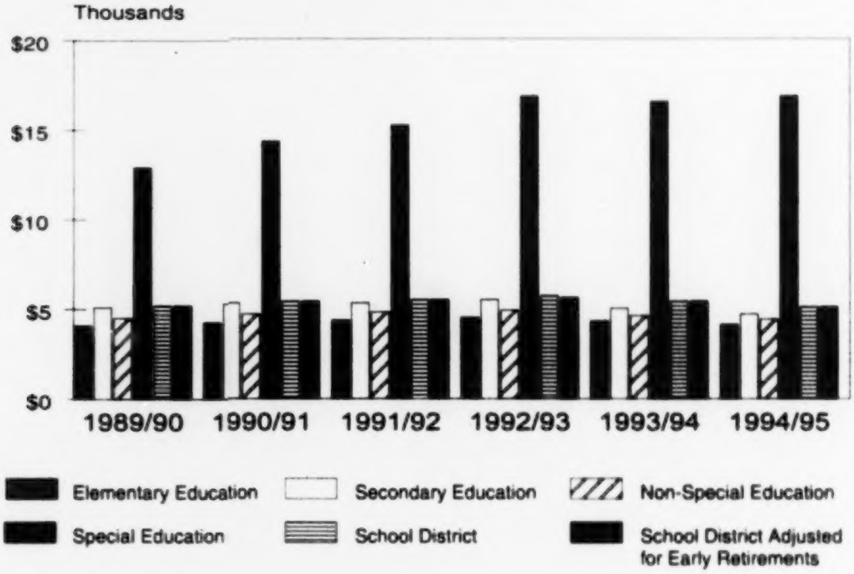
Exhibit 5-15 (cont'd)

School District of Philadelphia
Cost per Pupil
1989/90 Through 1994/95



	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95
Elementary Ed.	4,098	4,253	4,348	4,495	4,339	4,114
Secondary Ed.	5,106	5,303	5,345	5,476	4,957	4,744
Non Special Ed.	4,539	4,712	4,788	4,937	4,621	4,402
Special Ed.	12,934	14,256	15,194	16,836	16,450	16,818
School District	5,187	5,400	5,519	5,723	5,350	5,119
School District Adjusted	5,187	5,400	5,519	5,597	5,350	5,119

The 1992/93 cost per pupil, as adjusted for the effect of the early retirement costs, showed an increase of 1.42% over the prior year. During this same period enrollment increased 3.00%. The ongoing effects of budget reductions in Fiscal 1993/94 coupled with an increase in enrollment of 3.15% reduced the cost per pupil to $5,350 (4.41%). The Fiscal 1994/95 cost per pupil was further reduced to $5,119 (4.32%) by increasing enrollment of 3.05% and budget reductions of $30.0 million. The additional funds earmarked for restoration under the Grants Revenue Fund are not reflected in the Fiscal 1994/95 calculation of the cost per pupil. These funds will be made available for encumbrance and/or expenditure only when funds necessary to finance such appropriations have been received from another government.

Exhibit 5-16 State Revenue Compared to Mandated Programs

Mt. Lebanon School District
1994-95 Budget

STATE REVENUE COMPARED TO COST OF MANDATED PROGRAMS

PROGRAM	BUDGET	REVENUE	% FUNDED BY STATE	LOCAL FUNDING	MILLAGE EQUIVALENT
Regular Education Instruction	$22,657,139	$4,022,126	17.75%	$18,635,013	59.52
Special Education Instruction	2,474,199	1,461,970	59.09%	1,012,229	3.23
Social Security (FICA)	2,038,470	975,367	47.85%	1,063,103	3.40
Debt Service	1,043,480	16,500	1.58%	1,026,980	3.28
Medical & Dental & Nursing	359,016	120,000	33.42%	239,016	0.76
Transportation	473,766	35,000	7.39%	438,766	1.40
Elem. Instructional Support	508,157	29,000	5.71%	479,157	1.53
Homebound Education	7,921	450	5.68%	7,471	0.02

Note: Some of the funds are duplicated in the Budget column due to their coverage in multiple programs.

STATE FUNDING FOR MANDATED PROGRAMS
COMPARATIVE BUDGET

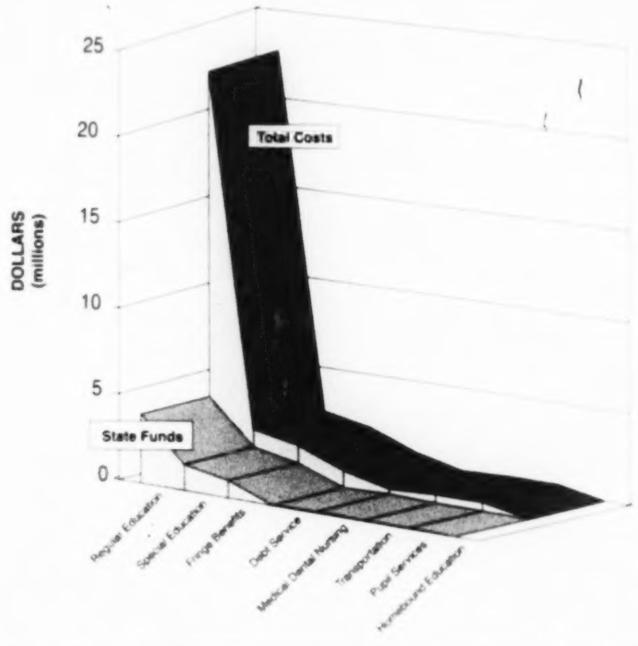
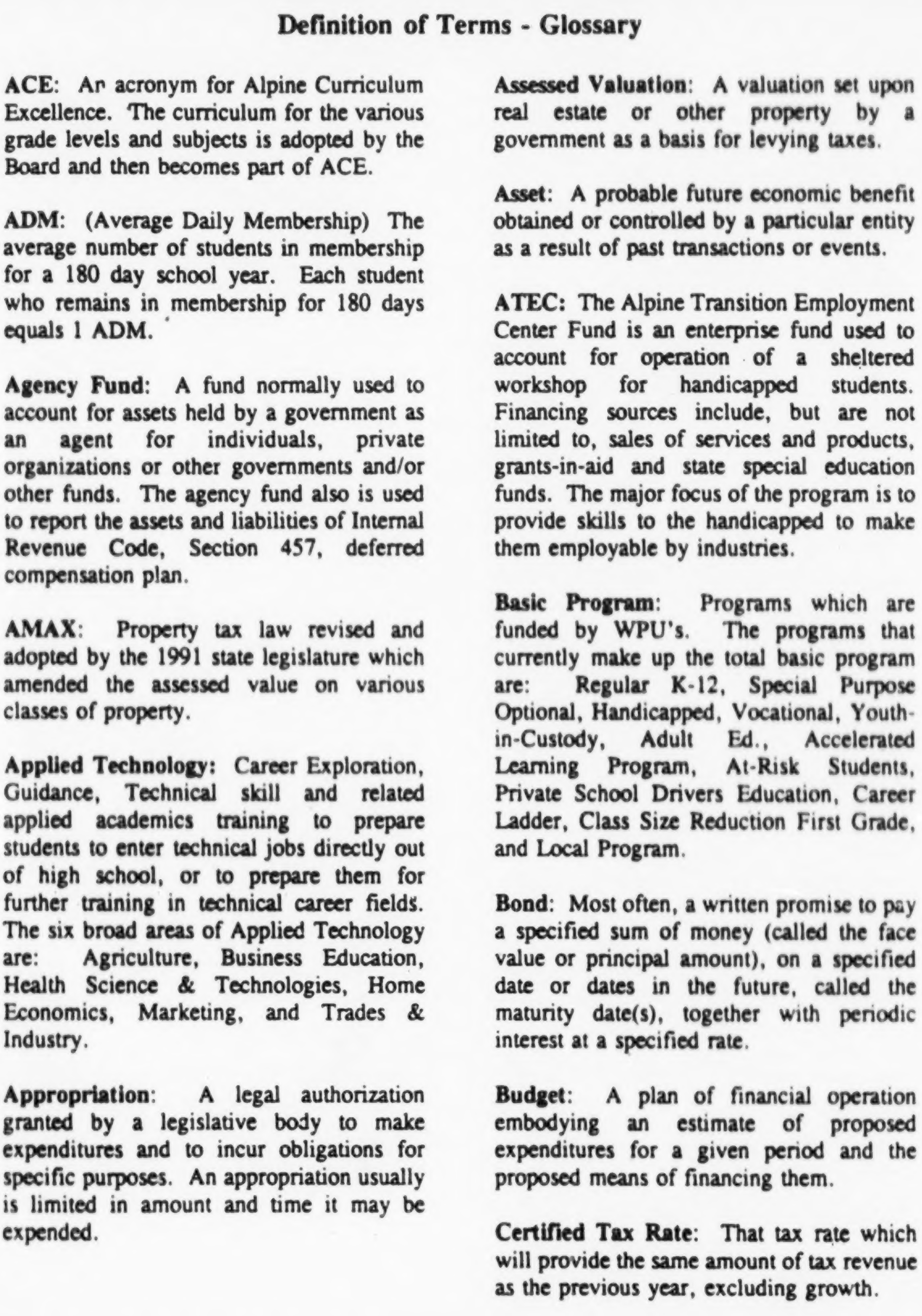


Exhibit 5-17—Sample Page from Glossary



Definition of Terms - Glossary

ACE: An acronym for Alpine Curriculum Excellence. The curriculum for the various grade levels and subjects is adopted by the Board and then becomes part of ACE.

ADM: (Average Daily Membership) The average number of students in membership for a 180 day school year. Each student who remains in membership for 180 days equals 1 ADM.

Agency Fund: A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds. The agency fund also is used to report the assets and liabilities of Internal Revenue Code, Section 457, deferred compensation plan.

AMAX: Property tax law revised and adopted by the 1991 state legislature which amended the assessed value on various classes of property.

Applied Technology: Career Exploration, Guidance, Technical skill and related applied academics training to prepare students to enter technical jobs directly out of high school, or to prepare them for further training in technical career fields. The six broad areas of Applied Technology are: Agriculture, Business Education, Health Science & Technologies, Home Economics, Marketing, and Trades & Industry.

Appropriation: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Asset: A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

ATEC: The Alpine Transition Employment Center Fund is an enterprise fund used to account for operation of a sheltered workshop for handicapped students. Financing sources include, but are not limited to, sales of services and products, grants-in-aid and state special education funds. The major focus of the program is to provide skills to the handicapped to make them employable by industries.

Basic Program: Programs which are funded by WPU's. The programs that currently make up the total basic program are: Regular K-12, Special Purpose Optional, Handicapped, Vocational, Youth-in-Custody, Adult Ed., Accelerated Learning Program, At-Risk Students, Private School Drivers Education, Career Ladder, Class Size Reduction First Grade, and Local Program.

Bond: Most often, a written promise to pay a specified sum of money (called the face value or principal amount), on a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Certified Tax Rate: That tax rate which will provide the same amount of tax revenue as the previous year, excluding growth.

APPENDIX

Meritorious Budget Award Criteria

GENERAL

1. The document should be divided by major sections with consecutive page numbers. A Table of Contents should precede the Introductory Section, which identifies all the major sections.
2. A cover letter should identify any information required by the criteria that is not relevant to the school entity and therefore not included in the budget presentation. For example, for some dependent school districts, assessed and market value of taxable property and tax rates may not be information relevant to their budgets.
3. The use of graphs and charts is encouraged in all sections of the budget document to facilitate the understanding of the presentation.

INTRODUCTORY SECTION

1. The document should include an Executive Summary that is liftable and that presents the budget in narrative, numeric and graphic form. The Executive Summary should present, in an integrated and summary form, the following components of the budget:
   a. An Organizational Summary Component, which includes a discussion of the major goals and objectives; a brief summary of the budget process; a description of significant changes in the budget process and/or budget policies; and an explanation of how human/financial resources are allocated to achieve significant goals and objectives.
   b. A Financial Summary Component, which presents an overview of revenues and expenses/expenditures for all funds; budget comparisons of at least the current year to the budget year; a discussion of significant trends, events and initiatives; and an explanation of significant financial and demographic changes. The use of charts and graphs is strongly encouraged.
   c. An Informational Summary Component, which presents important data and information in which there is a high level of public interest.
2. The document should include a copy of the Meritorious Budget Award certificate if received for the prior year.
3. The document should also include a listing of members of the school board and first-level administrative personnel.

ORGANIZATIONAL SECTION

1. The document should include a coherent statement of the mission of the school entity.
2. The document should set forth the major goals and objectives for the school entity. If the cost of a goal or objective is significant and measurable, it is suggested, but not required, that the cost be included.
3. The document should include an organizational chart that includes the administrative staff by position or title.
4. The document should include a discussion of significant budget and financial policies, procedures, rules and regulations at the legal, board and administrative levels. Such policies discussions may include, among others, legal, board

or administrative requirements on fund balance, encumbrances, reserves and debt management.

5. The document should describe the budget development process, including the capital budget development process.
6. The document should describe the budget administration and management process.

FINANCIAL SECTION

1. The document should provide an explanation of the financial structure of the school entity by fund as well as the classification of revenues and expenditures.
2. The document should include a presentation of the budgets for all governmental and proprietary funds of the school entity at the legal level required by state/provincial laws and/or the level at which the budget is adopted by the governing body of the school entity. The presentation should include revenues by source and expenditures by function and object. Budgets may also be presented by program, location and/or by administrative unit.
3. The presentation of the budgets should use a pyramid approach, which begins with a summary of all funds and then presents individual funds. These presentations may be followed by optional program, location and/or administrative unit budgets.
4. The presentation of the budgets should include fund balances, revenues, expenditures and other financing sources/uses, for the current year budget and/or the estimated current year actual and the proposed budget year. Presentation of prior year actual data should be presented in either the Financial Section or Informational Section, at the same level of detail as presented for the proposed budget year.
5. The document should describe major revenue sources, explain the underlying assumptions for the revenue estimates and discuss significant revenue trends. Some explanation of the state/local funding structure and regulations may be necessary to complete this explanation.
6. The document should include budgeted capital expenditures and list major capital projects for the budget year, whether authorized in the operating budget or in a separate capital budget.
7. The document should describe if and to what extent capital improvements or other major capital spending will affect the school entity's current and future operating budgets. The focus should be on reasonably quantifiable additional costs and savings (direct and indirect) or other service impacts that results from capital spending.
8. The document should include financial data on current debt obligation, describe the relationship between current debt levels and legal debt limits and explain the effects of existing debt levels on current and future budgets.
9. The document should explain the basis of budgeting for all funds, whether GAAP, cash, modified accrual or some other basis.

INFORMATIONAL SECTION

1. The document should provide a five-year summary comparison of revenues and expenditures for the three prior years actual, current year budget and/or estimated current year actual and proposed budget year for all governmental funds. Presentation of similar data for other funds is optional.
2. The document should present a minimum of three years of budget forecasts beyond the proposed budget year, which include beginning and ending fund balance, and revenue and expenditures for all governmental funds.
3. The document should present a minimum of three years of actual student enrollment history, the current budget and/or estimated current year enrollment, the proposed budget year enrollment and a minimum of three years of enrollment projections. Forecasting methodology and techniques must also be discussed as part of the presentation on enrollment projections.
4. The document should present personnel resource allocations of the school entity for a minimum of three years actual, current year budget and/or estimated current year actual, and proposed budget year.
5. The document should present the assessed and market value of taxable property of the school entity for a minimum of three years actual, current year budget and/or estimated current year and the proposed budget year.
6. The document should include the property tax rates and collections for a minimum of three years actual, current year budget and/or estimated current year, and the proposed budget year. The document should describe whether the tax rate is a rate (per $100) of taxable value of on some other form of rate.

7. The document should include an analysis of the budget's effect on taxpayers (tax burden on citizens) for a minimum of three years actual, current year budget and/or estimated current year and the proposed budget year.
8. The document should include the bond amortization schedule(s) of the school entity.
9. The document should provide performance measures (quantitative and/or qualitative measurement of results) for a minimum of three prior years. Such performance measures may include standardized test scores, dropout rates, accomplishment of goals and objectives, parent/student satisfaction surveys and/or other performance measures.
10. The document should include other information that would help the reader understand the past and future directions of the school entity.
11. The document should include a glossary of terms to improve understanding.

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